

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF
OKLAHOMA GAS AND ELECTRIC COMPANY
FOR AN ORDER OF THE COMMISSION
AUTHORIZING APPLICANT TO MODIFY ITS
RATES, CHARGES, AND TARIFFS FOR RETAIL
ELECTRIC SERVICE IN OKLAHOMA

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) CAUSE NO. PUD 202100164
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Direct Testimony
of
John J. Spanos
on behalf of
Oklahoma Gas and Electric Company

December 30, 2021

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EXHIBITS

<u>EXHIBIT</u>	<u>DESCRIPTION</u>
Direct Exhibit JJS-1	Witness Qualifications
Direct Exhibit JJS-2	Depreciation Study

I. INTRODUCTION AND PURPOSE

1 **Q. Please state your name and address.**

2 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
3 Pennsylvania, 17011.

4

5 **Q. Are you associated with any firm?**

6 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants,
7 LLC (“Gannett Fleming”).

8

9 **Q. How long have you been associated with Gannett Fleming?**

10 A. I have been associated with the firm since June 1986.

11

12 **Q. What is your position with the firm?**

13 A. I am President.

14

15 **Q. On whose behalf are you testifying in this case?**

16 A. I am testifying on behalf of Oklahoma Gas and Electric Company (“OG&E” or the
17 “Company”).

18

19 **Q. Please state your qualifications.**

20 A. I have over 35 years of depreciation experience which includes giving expert testimony in
21 over 380 cases before 41 regulatory commissions, including this Commission. These cases
22 included depreciation studies in the electric, gas, water, wastewater, and pipeline
23 industries. In addition to cases where I have submitted testimony, I have also supervised
24 over 700 other depreciation or valuation assignments. Please refer to Direct Exhibit JJS-
25 1 for my qualification statement, which includes further information with respect to my
26 work history, case experience and leadership in the Society of Depreciation Professionals.

1 **Q. What is the purpose of your testimony in this proceeding?**

2 A. I sponsor the depreciation study performed for Oklahoma Gas and Electric Company
3 attached hereto as Direct Exhibit JJS-2 (“Depreciation Study”). The Depreciation Study
4 sets forth the calculated annual depreciation accrual rates by account as of December 31,
5 2020. The proposed rates appropriately reflect the rates at which OG&E’s assets should
6 be depreciated over their useful lives and are based on the most commonly used methods
7 and procedures for determining depreciation rates.

8 The development of depreciation rates in the Depreciation Study utilizes the
9 straight-line method. Average service life procedure and the life and net salvage
10 parameters were developed consistently with past practices for Oklahoma Gas and Electric
11 Company. These methods for conducting life and net salvage analyses are consistent with
12 practices across the United States.

13

14 **Q. Please summarize your testimony.**

15 A. My testimony presents the results of the Depreciation Study, which is based on established
16 and supported methods and procedures, and results in the most reasonable depreciation
17 rates for the Company’s assets. The life and net salvage estimates in this study set forth a
18 recovery pattern that matches utilization of the asset with recovery of the assets, which is
19 fair to all generations of customers. The overall result of the Depreciation Study is a net
20 increase in depreciation expense. However, this is in large part the result of some
21 unreasonable service life cycles and net salvage estimates that form the basis of the current
22 depreciation rates.

23 The Company’s currently approved depreciation rates based on estimates from
24 Cause No. PUD 201500273 are, for some accounts, outside the range of industry norms
25 and as a result will not properly or equitably recover the cost of the Company’s assets over
26 their service lives. For this reason, an increase in depreciation expense is necessary in order
27 to bring the Company’s depreciation rates more in line with reasonable and appropriate life
28 cycles and net salvage expectation for the Company’s assets. The Depreciation Study that
29 I support in this case achieves this objective and produces the most appropriate depreciation
30 rates for the Company’s assets.

1 **Q. Will you summarize the impact on depreciation rates based on the Depreciation**
2 **Study?**

3 A. Yes. Table 1 below sets forth a comparison of the current depreciation rates and resultant
4 expense to the proposed depreciation rates and expense by function as of December 31,
5 2020.

Table 1

<u>Function</u>	<u>Current</u>		<u>Proposed</u>	
	<u>Rates</u>	<u>Proforma Expense</u>	<u>Rates</u>	<u>Expense</u>
Intangible	6.94*	16,967,336	- *	16,789,716
Steam	1.98	62,767,903	3.21	101,760,007
Other	4.03	87,350,648	4.16	90,163,264
Transmission	1.99	58,083,890	2.54	73,938,939
Distribution	2.62	124,077,377	3.00	142,126,912
General	5.82	<u>27,398,557</u>	6.35	<u>29,929,749</u>
Total		376,645,711		454,708,587

*Composite Rate reflects some assets that are fully depreciated.

6 **Q. Please explain some of the major factors that contribute to the need to change**
7 **depreciation rates.**

8 A. One of the most significant factors is the adoption of certain parties'
9 recommendations for depreciation rates in Cause No. PUD 201500273.¹ which
10 resulted in depreciation parameters that were, for many accounts, far outside the
11 range of reasonableness for the Company's assets. These unreasonable
12 depreciation parameters were not changed in OG&E's subsequent rate cases² and
13 continue today.

¹ In Order No. 660259, the Commission adopted OIEC witness Pous' recommendations for production, transmission and general plant, and PUD witness Garrett's recommendations for distribution plant. The wind production rates adopted were those recommended by the Company.

² Cause Nos. PUD 201700496 and PUD 201800140.

1 Thus, current depreciation rates are inadequate to recover the Company's investments over
2 the service lives of its assets.

3 Specific major components that caused rates to change by function are as follows:

- 4 • Steam Production Plant: The primary drivers for the \$39.0 million increase in
5 depreciation for this category of plant is more negative net salvage estimates and
6 shorter remaining lives for the Company's steam production plants. The change in
7 net salvage incorporates a specific decommissioning study for each generating
8 facility, as well as the need to escalate these costs to the date at which the plants
9 will be decommissioned in order to recover the full costs of each plant. The shorter
10 remaining lives reflect the plans to retire some steam facilities earlier than what was
11 established when the current rates were approved, however, it should be noted that
12 some steam units were extended.
- 13 • Other Production Plant: The primary driver for the \$2.8 million increase for other
14 production plant is more negative net salvage due to incorporating
15 decommissioning costs, which is offset by slightly longer interim survivor curves
16 for some accounts. The largest increase is in Account 344, Generators – Wind.
- 17 • Transmission Plant: The primary drivers for the \$15.9 million increase for
18 transmission plant are changes to more reasonable service life and net salvage
19 estimates for some accounts, but particularly Account 353, Station Equipment and
20 Account 355, Poles and Fixtures.
- 21 • Distribution Plant: The primary drivers for the \$18.0 million increase in
22 depreciation expense for distribution plant is the result of the recommendation to
23 use more reasonable service life and net salvage estimates for some of the
24 Company's distribution assets.
- 25 • General Plant: The primary reasons for the \$2.5 million increase is a more
26 reasonable net salvage estimate for the Company's general plant structures as well
27 as updating the depreciation rates for amortization accounts to reflect the
28 recommended amortizations.

1 **Q. Why is it important not to use unreasonably long service lives for calculating**
2 **depreciation rates?**

3 A. It is important to use service lives in calculating depreciation rates that are as close to the
4 actual services lives as possible. Unreasonably long service lives burden future customers
5 by making them pay more in the long-run. The survivor curve should match asset recovery
6 to asset utilization. To use an analogy, a longer-term mortgage may reduce one's monthly
7 payment, but in the long run, the homeowner is paying much more in interest. The same
8 is true with depreciation rates and service lives. The longer the life cycle of recovery, the
9 more customers will pay in the long run. To put this in perspective, the difference between
10 using the service lives approved in the last OG&E rate case for distribution assets and the
11 ones proposed by the Company in that last case will increase costs to customers in the long
12 run by millions of dollars. Therefore, the impact to customers could be dramatic over the
13 entire life cycle, which emphasizes the need to estimate service lives that match the
14 utilization of the assets as precisely as possible.

15
16 **Q. Were there other factors that led to the overall increase in depreciation rates?**

17 A. Yes. Depreciation is a process of determining the timing of the recovery of the Company's
18 capital investments. Reductions in depreciation expense, such as adopted by the
19 Commission in Cause No. PUD 201500273, do not actually reduce customer rates over the
20 long run. Instead, reducing depreciation rates defers these costs to the future – resulting in
21 higher depreciation expense in future depreciation studies, all else equal. Because the
22 recovery of the Company's costs have been deferred in recent rate cases, the increase in
23 depreciation expense in the instant case is higher than it otherwise would be. Further,
24 deferrals of the recovery of the Company's assets do not actually reduce customer costs in
25 the long run, but instead result in higher customer rates over time. Because accumulated
26 depreciation reduces rate base, if depreciation rates are too low, then rate base will be
27 higher than it should be. Customers must then pay a return on this higher rate base, and
28 because the rate of return is typically higher than depreciation rates, the impact of a higher
29 rate base will tend to exceed any reduction in depreciation rates over time. For this reason,
30 setting depreciation rates too low will typically result in a higher overall cost to customers
31 in the long run.

1 **II. ADEQUACY OF CURRENT DEPRECIATION RATES AS APPROVED IN**
2 **COMMISSION ORDER NO. 662059**

3 **Q. What did the Commission approve for the company's depreciation in Cause No. PUD**
4 **201500273?**

5 A. The Commission adopted the distribution plant depreciation rates proposed by PUD and
6 the production, transmission and general plant depreciation rates proposed by OIEC except
7 the life spans for wind production. Specifically, the Commission approved the following:

- 8 • Costs for terminal net salvage of the Company's generating plants that
9 are below the level the Company is expected to incur.
- 10 • Service life cycles for many transmission and distribution plant
11 accounts that are outside any reasonable expectation for the Company's
12 assets.
- 13 • Net salvage percentages that are not consistent with historical
14 percentages or future expectations for some accounts.

15
16 **Q. Please provide an example of how the current depreciation rates are inadequate to**
17 **provide timely cost recovery.**

18 A. One of the most pronounced examples can be found in the currently approved service life
19 estimates for the Company's transmission and distribution plant accounts. For many
20 accounts, the life cycle estimates are well beyond the range of reasonableness for the
21 property studied. As an example, Table 2 below provides a comparison of the currently
22 approved average and maximum service lives for certain accounts to the typical industry
23 range of service lives estimated for the same assets for other electric utilities.

Table 2: Service Life Estimates for Select Accounts (in years)

<u>Account</u>		OG&E	Maximum	Industry	
		Approved Average Service <u>Life</u>		Range	<u>Average</u> ³
350.2	Land Rights	100	145	65-75	110
353	Station Equipment	63	115	40-60	100
355	Poles and Fixtures	65	125	45-60	110
362	Station Equipment	68	120	40-60	100
368	Line Transformers	44	135	35-50	110
371	Installations on Customers' Premises - Thermostats ⁴	15	35	5-10	20

As shown in Table 2, the average service lives and/or maximum lives are beyond the typical range of estimates for other utilities. They are also unreasonable for the accounts studied for OG&E. For example, Account 362, which includes distribution substation equipment, the current depreciation rates are based on an average service life of 68 years. Assets such as circuit breakers, power transformers and electronic equipment should not be expected to operate for 68 years on average. The current depreciation rates assume that many of these assets will last many years beyond the average. For substation equipment, this means that the current depreciation rates forecast that some transformers and circuit breakers will last more than 120 years despite the fact there is no historical experience for the Company beyond 63 years to support such a long life cycle.

Q. Please explain.

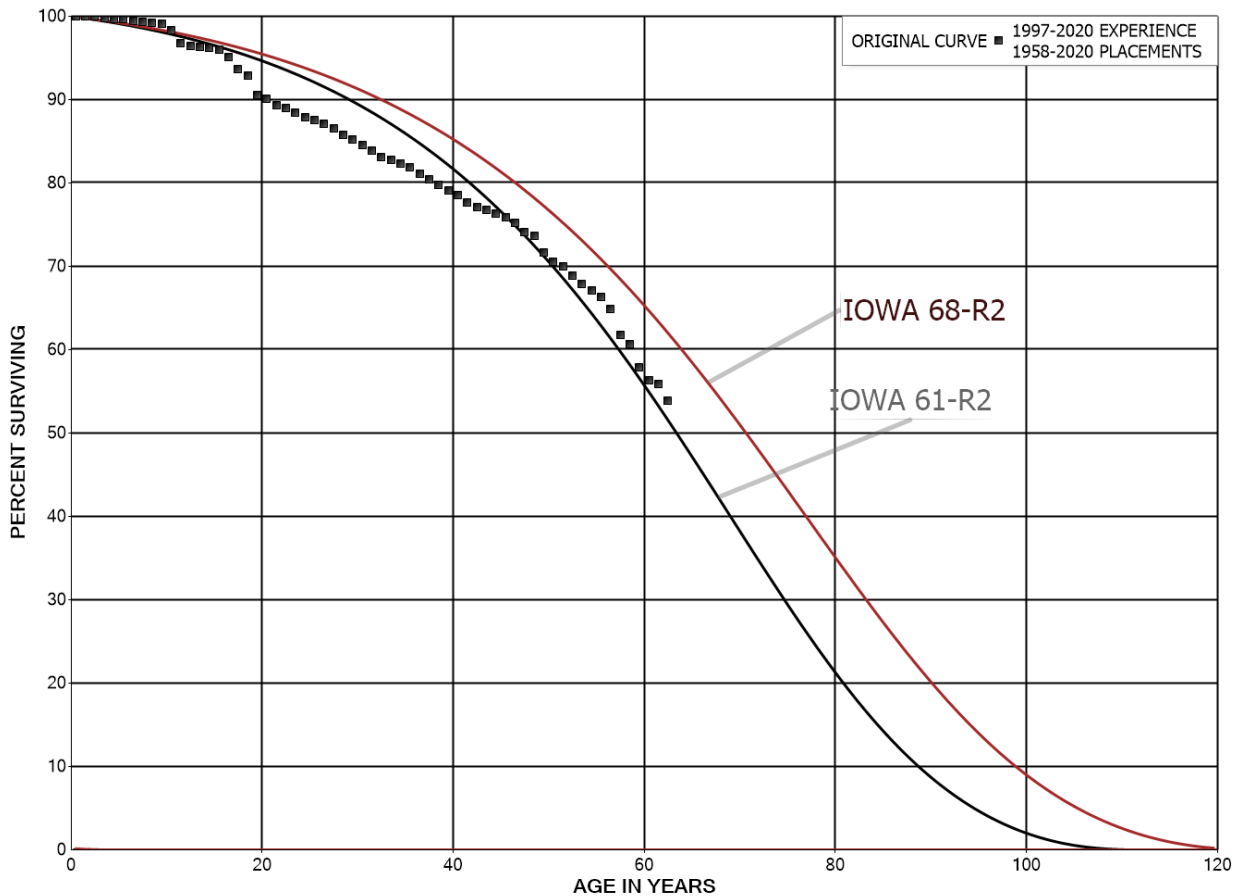
A. For Account 362, the survivor curve estimate accepted to determine the current depreciation rates is the 68-R2. While this estimate has an average service life of 68 years, it also forecasts that many assets will have much longer lives. Figure 1 below provides a graph of the 68-R2 survivor curve currently approved for Account 362. This graph also

³ The industry ranges shown here are based on the numerous depreciation studies Gannett Fleming has conducted throughout the country as well as the range approved by state and federal regulators.

⁴ Current assets in Account 371 are thermostats which are considerably different than assets that were in the account prior to 2012.

1 shows the more reasonable estimate I made in the current Depreciation Study (which is
 2 labeled “IOWA 61-R2”). In the previous two studies, I estimated the Iowa 60-R2.5 and
 3 60-R2, respectively. The graph shows the percent of plant forecast to survive (or still be
 4 in service) by age for each curve.

Figure 1: Survivor Curves for Account 362, Station Equipment
(includes assets such as circuit breakers and power transformers)



5 The graph illustrates that the current estimate incorporates the following unreasonable
 6 assumptions:

- 7 • Close to 50% of the Company’s substation equipment will have lives longer
 8 than 70 years.
- 9 • About 10% of the Company’s substation equipment will have lives longer than
 10 100 years.
- 11 • Some assets in this account will have lives longer than 120 years.

1 Again, the Company does not have any circuit breakers or transformers that are more than
2 120 years old. Thus, the extremely long lives assumed in the currently approved
3 depreciation rates are simply an unrealistic projection and are not based on the Company's
4 actual experience. Assets being placed in this account today, such as transformers, circuit
5 breakers and microprocessor relays, all are built with improved efficiencies and
6 functionality, but the tighter tolerances will create shorter life cycles. Thus, none of the
7 new assets or their related components will last as long as the current life expects.

8 In contrast to the unreasonable assumptions in the currently approved estimate for
9 this account, the 61-R2 survivor curve I recommend projects that most assets will be retired
10 by 100 years of age, which is a much more reasonable assumption for assets such as circuit
11 breakers and power transformers that typically have average lives in the 40 to 50-year
12 range.

13
14 **Q. How do the depreciation rates adopted in Cause No. PUD 201500273 impact the**
15 **overall increase in depreciation expense in the instant case?**

16 A. As I have explained in this section, the currently approved depreciation rates are based on
17 unreasonable assumptions regarding the service lives of the Company's assets and are out
18 of touch with the reality of the actual and expected lives of the Company's property. For
19 this reason, a large portion of the increase in depreciation expense that results from my
20 study is simply the result of bringing OG&E's estimates of service life and net salvage
21 within a reasonable range that is consistent with industry norms.

22 23 **III. DEPRECIATION STUDY**

24 **Q. Please define the concept of depreciation.**

25 A. Depreciation refers to the loss in service value not restored by current maintenance incurred
26 in connection with the consumption or prospective retirement of utility plant in the course
27 of service from causes which are known to be in current operation, against which the
28 Company is not protected by insurance. Among the causes to be given consideration are

1 wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art,
2 changes in demand and the requirements of public authorities.

3
4 **Q. Did you prepare the Depreciation Study filed by Oklahoma Gas and Electric**
5 **Company of in this proceeding?**

6 A. Yes. I prepared the depreciation study submitted by OG&E with its filing in this
7 proceeding. My report is entitled: "2020 Depreciation Study - Calculated Annual
8 Depreciation Accruals Related to Electric Plant as of December 31, 2020." This report sets
9 forth the results of my Depreciation Study for Oklahoma Gas and Electric Company.

10
11 **Q. In preparing the Depreciation Study, did you follow generally accepted practices in**
12 **the field of depreciation valuation?**

13 A. Yes.

14
15 **Q. Are the methods and procedures of this Depreciation Study consistent with past**
16 **practices?**

17 A. The methods and procedures of this study are the same as those utilized in past studies of
18 this Company as well as others before this Commission. Depreciation rates are determined
19 based on the average service life procedure and the remaining life method.

20
21 **Q. Please describe the contents of your report.**

22 A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis for
23 the depreciation study. Part II Estimation of Survivor Curves, includes descriptions of the
24 methodology of estimating survivor curves. Parts III and IV set forth the analysis for
25 determining life and net salvage estimates. Part V, Calculation of Annual and Accrued
26 Depreciation, includes the concepts of depreciation and amortization using the remaining
27 life. Part VI, Results of Study, presents a description of the results of my analysis and a
28 summary of the depreciation calculations. Parts VII, VIII and IX include graphs and tables
29 that relate to the service life and net salvage analyses and the detailed depreciation
30 calculations by account.

31 The table on pages VI-4 through VI-9 presents the estimated survivor curve, the net

1 salvage percent, the original cost as of December 31, 2020, the book depreciation reserve
2 and the calculated annual depreciation accrual and rate for each account or subaccount.
3 The section beginning on page VII-2 presents the results of the retirement rate analyses
4 prepared as the historical bases for the service life estimates. The section beginning on
5 page VIII-2 presents the results of the net salvage analysis. The section beginning on page
6 IX-2 presents the depreciation calculations related to surviving original cost as of
7 December 31, 2020.

8
9 **Q. Please explain how you performed your Depreciation Study.**

10 A. I used the straight-line remaining life method of depreciation with the average service life
11 procedure. The annual depreciation is based on a method of depreciation accounting that
12 seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining
13 useful life of each unit, or group of assets, in a systematic and reasonable manner.

14 For general plant Accounts 391, 391.1, 393, 394, 395, 397 and 398, I continued the
15 use of the straight-line remaining life method of amortization. The account numbers
16 identified throughout my testimony represent those in effect as of December 31, 2020. The
17 annual amortization is based on amortization accounting that distributes the unrecovered
18 cost of fixed capital assets over the remaining amortization period selected for each account
19 and vintage.

20
21 **Q. How did you determine the recommended annual depreciation accrual rates?**

22 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
23 characteristics for each depreciable group, that is, each plant account or subaccount
24 identified as having similar characteristics. In the second phase, I calculated the composite
25 remaining lives and annual depreciation accrual rates based on the service life and net
26 salvage estimates determined in the first phase.

1 **Q. Please describe the first phase of the Depreciation Study in which you estimated the**
2 **service life and net salvage characteristics for each depreciable group.**

3 A. The service life and net salvage study consisted of compiling historical data from records
4 related to Oklahoma Gas and Electric Company’s plant; analyzing these data to obtain
5 historical trends of survivor characteristics; obtaining supplementary information from
6 management and operating personnel concerning practices and plans as they relate to plant
7 operations; and interpreting the above data and the estimates used by other electric utilities
8 to form judgments of average service life and net salvage characteristics.

9
10 **Q. You used the term “judgment” in your explanation of how service lives and net**
11 **salvage are estimated. Why is judgment important for the estimation of depreciation?**

12 A. Depreciation is a process of forecasting the future, and the service life and net salvage
13 estimates represent expectations about what will happen many decades from now. The
14 statistical tools available to help in developing these forecasts necessarily consist of
15 imperfect information, because the Company’s assets have only lived for a fraction of their
16 lives. Estimation, therefore, requires extrapolation and judgment which must incorporate
17 the knowledge and experience of the depreciation professional performing the study. For
18 example, the strict mechanical curve fitting process for life analysis may result in a wide
19 range of average service live estimates that could be supported by the data alone. The
20 judgment of the depreciation professional making the estimate is, therefore, required to
21 differentiate between these possible estimates.

22 The National Association of Regulatory Utility Commissioners (“NARUC”)
23 recognizes the importance of judgment in its 1996 publication *Public Utility Depreciation*
24 *Practices* (referred to as the “NARUC Manual”). The NARUC Manual has an entire
25 section dedicated to “informed judgment.” NARUC defines “informed judgment” as:

26 [A] term used to define the subjective portion of the depreciation study process. It
27 is based on a combination of general experience, knowledge of the properties and
28 a physical inspection, information gathered throughout the industry, and other
29 factors which assist the analyst in making a knowledgeable estimate.⁵

⁵ *Public Utility Depreciation Practices*, National Association of Regulatory Utility Commissioners, 1996, p. 128

1 NARUC also notes that “the use of informed judgment can be a major factor in
2 forecasting”⁶ and explains that “[t]he analyst’s judgment, comprised of a combination of
3 experience and knowledge, will determine the most reasonable estimate.”⁷
4

5 **Q. What historical data did you analyze for the purpose of estimating service life**
6 **characteristics?**

7 A. I analyzed the Company’s accounting entries that record plant transactions during the
8 period 1997 through 2020. The transactions included additions, retirements, transfers,
9 sales, and the related balances. The Company records also included surviving dollar value
10 by year installed for each plant account as of December 31, 2020.
11

12 **Q. What method did you use to analyze these service life data?**

13 A. I used the retirement rate method. This is the most appropriate method, when retirement
14 data covering a long period of time is available, because this method determines the average
15 rates of retirement actually experienced by the Company during the period of time covered
16 by the Depreciation Study.
17

18 **Q. Please describe how you used the retirement rate method to analyze Oklahoma Gas**
19 **and Electric Company’s service life data.**

20 A. I applied the retirement rate analysis to each different group of property in the study. For
21 each property group, I used the retirement rate data to form a life table which, when plotted,
22 shows an original survivor curve for that property group. Each original survivor curve
23 represents the average survivor pattern experienced by the several vintage groups during
24 the experience band studied. The survivor patterns do not necessarily describe the life
25 characteristics of the property group; therefore, interpretation of the original survivor
26 curves is required in order to use them as valid considerations in estimating service life.
27 The Iowa type survivor curves were used to perform these interpretations.

⁶ Ibid.

⁷ Ibid., p. 129

1 **Q. What is an “Iowa type survivor curve” and how did you use such curves to estimate**
2 **the service life characteristics for each property group?**

3 A. Iowa type curves are a widely-used group of survivor curves that contain the range of
4 survivor characteristics usually experienced by utilities and other industrial companies.
5 The Iowa curves were developed at the Iowa State College Engineering Experiment Station
6 through an extensive process of observing and classifying the ages at which various types
7 of property used by utilities and other industrial companies had been retired.

8 Iowa type curves are used to smooth and extrapolate original survivor curves
9 determined by the retirement rate method. The Iowa curves, and truncated Iowa curves,
10 were used in this study to describe the forecasted rates of retirement based on the observed
11 rates of retirement and the outlook for future retirements.

12 The estimated survivor curve designations for each depreciable property group
13 indicate the average service life, the family within the Iowa system to which the property
14 group belongs, and the relative height of the mode. For example, the Iowa 65-R2.5
15 indicates an average service life of sixty-five years; a right-moded, or R, type curve (the
16 mode occurs after average life for right-moded curves); and a moderate height, 2.5, for the
17 mode (possible modes for R type curves range from 1 to 5). Graphs of the four family
18 types of Iowa curves have been provided on pages II-4 through II-8 of the Depreciation
19 Study.

20

21 **Q. What approach did you use to estimate the lives of significant facilities such as**
22 **production plant?**

23 A. I used the life span technique to estimate the lives of significant facilities for which
24 concurrent retirement of the entire facility is anticipated. In this technique, the survivor
25 characteristics of such facilities are described by the use of interim survivor curves and
26 estimated probable retirement dates.

27 The interim survivor curves describe the rate of retirement related to the
28 replacement of elements of the facility, such as, for a building, the retirements of plumbing,
29 heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable
30 retirement date provides the rate of final retirement for each year of installation for the
31 facility by truncating the interim survivor curve for each installation year at its attained age

1 at the date of probable retirement. The use of interim survivor curves truncated at the date
2 of probable retirement provides a consistent method for estimating the lives of the several
3 years of installation for a particular facility in as much as a single concurrent retirement for
4 all years of installation will occur when it is retired.
5

6 **Q. Has Gannett Fleming used this approach in other proceedings?**

7 A. Yes, we have used the life span technique in performing depreciation studies presented to
8 and accepted by many public utility commissions across the United States and Canada,
9 including Oklahoma. This technique is currently being utilized by Oklahoma Gas and
10 Electric Company and accepted by this Commission.
11

12 **Q. Are the factors considered in your estimate of service life and net salvage percentages
13 presented in Direct Exhibit JJS-2?**

14 A. Yes. A discussion of the factors considered in the estimation of service lives and net
15 salvage percentages are presented in Parts III and IV of Direct Exhibit JJS-2.
16

17 **Q. What are the bases for the probable retirement years that you have estimated for
18 each facility?**

19 A. The probable retirement years are life spans for each facility that are estimated based on
20 informed judgment that incorporates a consideration of the age, use, size, nature of
21 construction, management outlook and typical life spans experienced and used by other
22 electric utilities for similar facilities. Most, but not all, of the life spans result in probable
23 retirement years that are many years in the future. As a result, the retirements of these
24 facilities are not yet subject to specific management plans. Such plans would be premature.
25 At the appropriate time, detailed studies of the economics of rehabilitation and continued
26 use or retirement of the structure will be performed, and the results incorporated in the
27 estimation of the facility's life span.

1 **Q. Have you physically observed OG&E's plant and equipment as part of your**
2 **depreciation study?**

3 A. Yes. I have made field reviews of OG&E's property during June 2021, August 2018,
4 November 2014, November 2009, and July 2003 to observe representative portions of
5 plant. Field reviews are conducted to become familiar with Company operations and to
6 obtain an understanding of the function of the plant and information with respect to the
7 reasons for past retirements and the expected future causes of retirements. This knowledge,
8 as well as information from other discussions with management, was incorporated in the
9 interpretation and extrapolation of the statistical analyses. Without this key information, a
10 full understanding of the life characteristics would not be possible.

11

12 **Q. Please describe how you estimated net salvage percentages.**

13 A. I estimated the net salvage percentages by incorporating the historical data for the period
14 1991 through 2020, and I considered estimates for other electric companies. The process
15 in which I conducted net salvage percentages and the methodology utilized is consistent
16 with authoritative texts and utilized almost exclusively by 46 of 50 states, as well as
17 followed by the Federal Energy Regulatory Commission (FERC).

18

19 **Q. Were the net salvage percentages for generating facilities based on the same analyses?**

20 A. Yes, for the interim analyses. The net salvage percentages for generating facilities were
21 based on two components, the interim net salvage percentage, and the final net salvage
22 percentage. The interim net salvage percentage is determined based on the historical
23 indications from the period 1991 to 2020 of the cost of removal and gross salvage amounts
24 as a percentage of the associated plant retired. The final, terminal net salvage, or
25 "dismantlement" component, was determined based on the assets anticipated to be retired
26 at the concurrent date of final retirement.

27

28 **Q. Have you included a dismantlement component into the overall recovery of**
29 **generating facilities?**

30 A. Yes. A dismantlement component has been included to the net salvage percentage for
31 steam and other production facilities.

1 **Q. Will you explain how the dismantlement component is included in the Depreciation**
2 **Study?**

3 A. Yes. The dismantlement component is part of the overall net salvage for each location
4 within the production assets. Based on studies for other utilities and the cost estimates of
5 OG&E, it was determined that the dismantlement or decommissioning costs for steam and
6 other production facilities is best calculated by dividing the dismantlement cost by the
7 surviving plant at final retirement. These amounts, at a location basis, are added to the
8 interim net salvage percentage of the assets anticipated to be retired on an interim basis to
9 produce the weighted net salvage percentage for each location. The detailed calculation
10 for each location is set forth on page VIII-2 through VIII-4 of Direct Exhibit JJS-2.
11

12 **Q. What is the basis of the dismantlement or decommissioning cost estimates?**

13 A. The decommissioning cost estimates are based on decommissioning studies of each
14 generating site performed by Burns and McDonnell. The decommissioning study of each
15 facility is the same as utilized in the last case. These estimates are based on the current
16 cost to decommission the facility. However, the costs to decommission power plants has
17 tended to increase over time (as have construction costs in general). For this reason, in
18 order to recover the full decommissioning costs for each site, these costs need to be
19 escalated to the time of retirement. I have utilized a 2.5% escalation factor based on
20 multiple sources. The 2.5% estimate of future inflation is consistent with current long-term
21 inflation forecasts. For example, the Philadelphia Federal Reserve compiles economist
22 forecasts of the Consumer Price Index (“CPI”) with a range of 2.1% to 2.5% and the
23 Handy-Whitman Utility Construction Index has historically shown an inflation factor
24 higher than 2.5%. The calculations of the escalation of these costs have been provided in
25 the table set forth on pages VIII-2 through VIII-4 of the Direct Exhibit JJS-2.

1 **Q. Please describe the second phase of the process that you used in the Depreciation**
2 **Study in which you calculated composite remaining lives and annual depreciation**
3 **accrual rates.**

4 A. After I estimated the service life and net salvage characteristics for each depreciable
5 property group, I calculated the annual depreciation accrual rates for each group, using the
6 straight line remaining life method and using remaining lives weighted consistent with the
7 average service life procedure.

8

9 **Q. Please describe the straight-line remaining life method of depreciation.**

10 A. The straight-line remaining life method of depreciation allocates the original cost of the
11 property, less accumulated depreciation, and future net salvage, in equal amounts to each
12 year of remaining service life.

13

14 **Q. Please describe amortization accounting.**

15 A. In amortization accounting, units of property are capitalized in the same manner as they
16 are in depreciation accounting. Amortization accounting is used for accounts with a large
17 number of units, but small asset values, therefore, depreciation accounting is difficult for
18 these assets because periodic inventories are required to properly reflect plant in service.
19 Consequently, retirements are recorded when a vintage is fully amortized rather than as the
20 units are removed from service. That is, there is no dispersion of retirement. All units are
21 retired when the age of the vintage reaches the amortization period. Each plant account or
22 group of assets is assigned a fixed period which represents an anticipated life during which
23 the asset will render full benefit. For example, in amortization accounting, assets that have
24 a 20-year amortization period will be fully recovered after 20 years of service and taken
25 off the Company's books but not necessarily removed from service. In contrast, assets that
26 are taken out of service before 20 years remain on the books until the amortization period
27 for that vintage has expired.

1 **Q. For which plant accounts is amortization accounting being utilized?**

2 A. Amortization accounting is only appropriate for certain general plant accounts. These
3 accounts are 391-Office Furniture and Equipment: 391.1 Office Furniture and Equipment
4 – Computer Equipment; 393 Stores Equipment; 394 Tools, Shop and Garage Equipment;
5 395 Laboratory Equipment; 397 Communication Equipment; and 398 Miscellaneous
6 Equipment, which represent slightly more than one percent of depreciable plant.

7
8 **Q. Please use an example to illustrate how the annual depreciation accrual rate for a
9 particular group of property is presented in your Depreciation Study.**

10 A. I will use Account 364.00, Poles, Towers and Fixtures, as an example because it is one of
11 the largest depreciable groups. The retirement rate method was used to analyze the
12 survivor characteristics of this property group. Aged plant accounting data was compiled
13 from 1997 through 2020 and analyzed to best represent the overall service life of this
14 property. The life table for the 1997-2020 experience band is presented on pages VII-86
15 and VII-87 of Direct Exhibit JJS-2. The life table displays the retirement and surviving
16 ratios of the aged plant data exposed to retirement by age interval. For example, page
17 VII-86 shows \$2,179,883 retired at age 0.5-1.5 with \$526,054,792 exposed to retirement
18 at the beginning of the interval. Consequently, the retirement ratio is 0.0041
19 ($\$2,179,883/\$526,054,792$) and the surviving ratio is 0.9959 ($1-.0041$). The percent
20 surviving at age 0.5 of .9977 percent is multiplied by survivor ratio of 99.59 to derive the
21 percent surviving at age 1.5 of 99.36 percent. This process continues for the remaining age
22 intervals for which plant was exposed to retirement during the period 1997-2020. The
23 resultant life table, or original survivor curve, is plotted along with the estimated smooth
24 survivor curve, the 60-R1 on page VII-85.

25 The net salvage percent is presented on pages VIII-45 and VIII-46. The percentage
26 is based on the result of annual gross salvage minus the cost to remove plant assets as
27 compared to the original cost of plant retired during the period 1991 through 2020. The
28 20-year period experienced \$48,011,779 ($\$35,084,302-\$83,096,082$) in net salvage for
29 \$80,840,722 plant retired. The result is negative net salvage of 59 percent
30 ($\$48,011,779/\$80,840,722$) on the statistics for this account for the entire period. However,
31 the three-year rolling averages experience and the trend in recent years to more negative

1 net salvage, leads to the recommended net salvage for distribution poles to be negative 70
2 percent.

3 My calculation of the annual depreciation related to the original cost of Account
4 364.00, Poles, Towers and Fixtures as of December 31, 2020, is presented on pages IX-117
5 and IX-118 of Direct Exhibit JJS-2. The calculation is based on the 60-R1 survivor curve,
6 the 70 percent negative net salvage, the attained age, and the allocated book reserve. The
7 tabulation sets forth the installation year, the original cost, calculated accrued depreciation,
8 allocated book reserve, future accruals, remaining life, and annual accrual. These totals
9 are brought forward to the table on page VI-8.

10
11 **Q. Was there any life analysis performed to include future plans?**

12 A. Yes. The Company has planned a conversion to LED lighting in Account 373, Street
13 Lighting and Signal Systems. The program is scheduled to take 5 to 6 years for full
14 implementation. The program was originally planned to begin in 2018, however, the actual
15 Company implementation started in late 2019. However, not all assets within the account
16 will be replaced. The life analyses for Account 373, Street Lighting and Signal Systems,
17 set forth on pages VII-111 through VII-113 of Direct Exhibit JJS-2 includes the historical
18 analyses from 1997 through 2020 as well as the projected analyses for 2021 through 2026.
19 The 27-L1 survivor curve represents the most appropriate life characteristics of past and
20 future expectations for street lighting.

21
22 **Q. Were there any rates developed for future assets?**

23 A. Yes. There are new assets planned in three property groups. Each of these property groups
24 have a depreciation rate established for new investment if placed into service after
25 December 31, 2020 which are presented on page VI-9 of Direct Exhibit JJS-2. These
26 depreciation rates represent new assets in transmission Account 358, Underground
27 Conductors and Devices; new software applications in Intangible Account 303; and new
28 fiber Optic assets in Account 397.3.

1 **Q. In your opinion, are the depreciation rates set forth in Direct Exhibit JJS-2 the**
2 **appropriate rates for the Commission to adopt in this proceeding for OG&E?**

3 A. Yes. These rates appropriately reflect the rates at which the value of OG&E's assets are
4 being consumed over their useful lives. These rates are an appropriate basis for setting
5 electric rates in this matter and for the Company to use for booking depreciation and
6 amortization expense going forward.

7

IV. CONCLUSION

8 **Q. Was the Depreciation Study filed by Oklahoma Gas and Electric Company in this**
9 **proceeding prepared by you or under your direction and control?**

10 A. Yes.

11

12 **Q. Does this conclude your pre-filed direct testimony?**

13 A. Yes.

Direct Exhibit JJS-1

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following

companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso

Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of

Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana

Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

Direct Exhibit JJS-1

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integritys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EI-AAM	Duke Energy Ohio	Depreciation



2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2020

Prepared by:



*Excellence Delivered **As Promised***

OKLAHOMA GAS AND ELECTRIC COMPANY

Oklahoma City, Oklahoma

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

October 26, 2021

Oklahoma Gas and Electric Company
321 N. Harvey Avenue
Oklahoma City, OK 73102

Attention Sarah Stafford
Controller/Chief Accounting Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Oklahoma Gas and Electric Company as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

067105

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

t: 717.763.7211 • f: 717.763.4590

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OKLAHOMA GAS AND ELECTRIC COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Oklahoma Gas and Electric Company's ("OG&E" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2020. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

OG&E's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities, as well as the addition of new facilities. These changes, as well as changes in net salvage percentages, cause proposed depreciation expense to increase from the currently approved amount.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2020 as summarized by Table 1 of the study. Supporting analyses and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$454.7 million when applied to depreciable plant balances as of December 31, 2020. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2020	PROPOSED RATE	PROPOSED EXPENSE
Intangible Plant	\$ 244,360,898.77	-	\$16,789,716
Steam Production Plant	3,166,981,826.85	3.21	101,760,007
Other Production Plant	2,167,426,661.63	4.16	90,163,264
Transmission Plant	2,912,336,634.18	2.54	73,938,939
Distribution Plant	4,739,923,958.96	3.00	142,126,912
General Plant	<u>471,139,808.50</u>	6.35	<u>29,929,749</u>
Total	<u>\$13,702,169,788.89</u>	3.32	<u>\$454,708,587</u>

PART I. INTRODUCTION

OKLAHOMA GAS AND ELECTRIC COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Oklahoma Gas and Electric Company (“Company”), as applied to specific electric plant in service as of December 31, 2020. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020, the net salvage analyses of historical plant retirement data recorded through 2020, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on

attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting, or vintage pooling, is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and gross salvage related to plant retirements, and consideration of

trends exhibited by the historical data. Each component of net salvage, that is cost of removal and gross salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

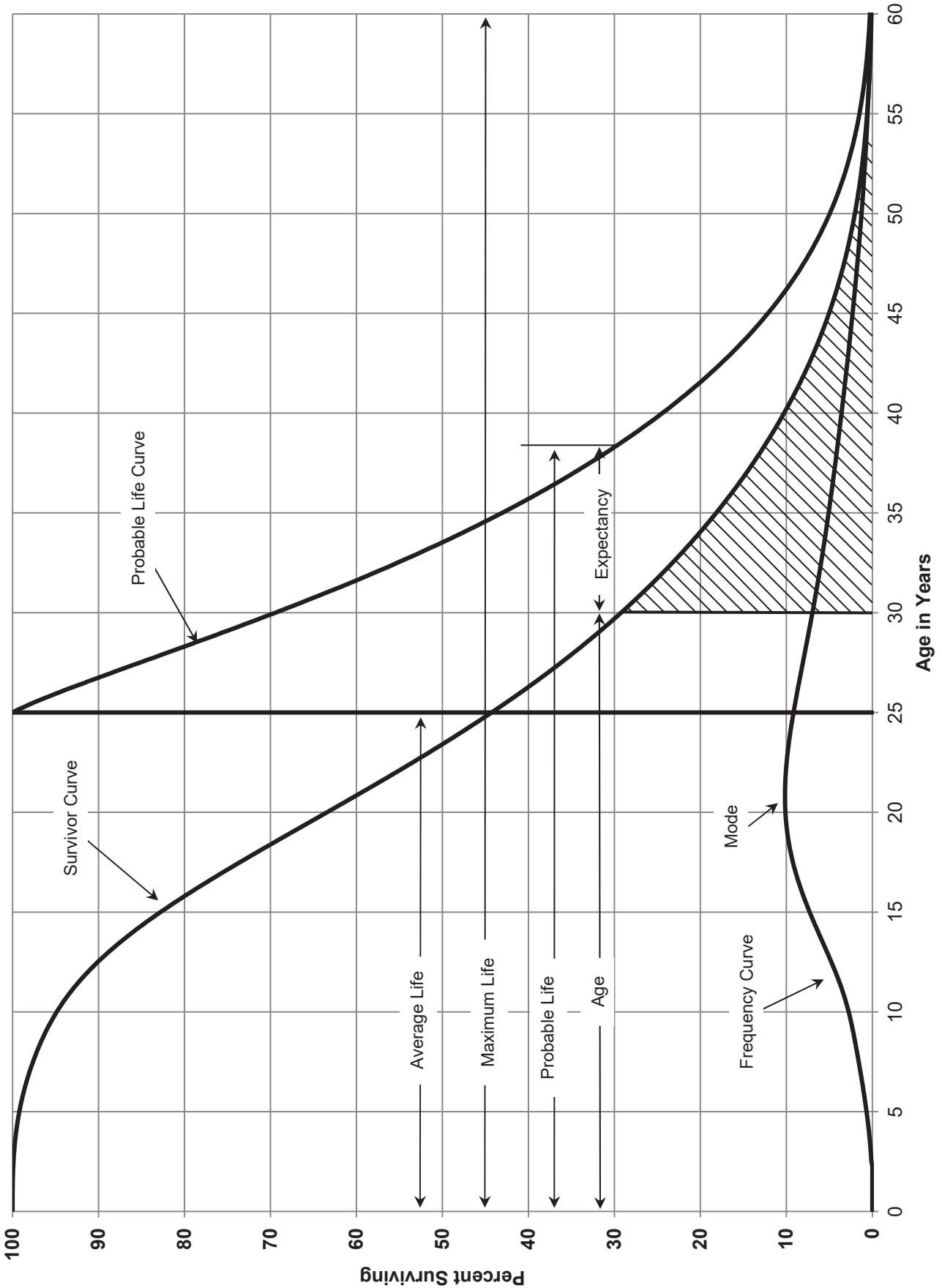


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

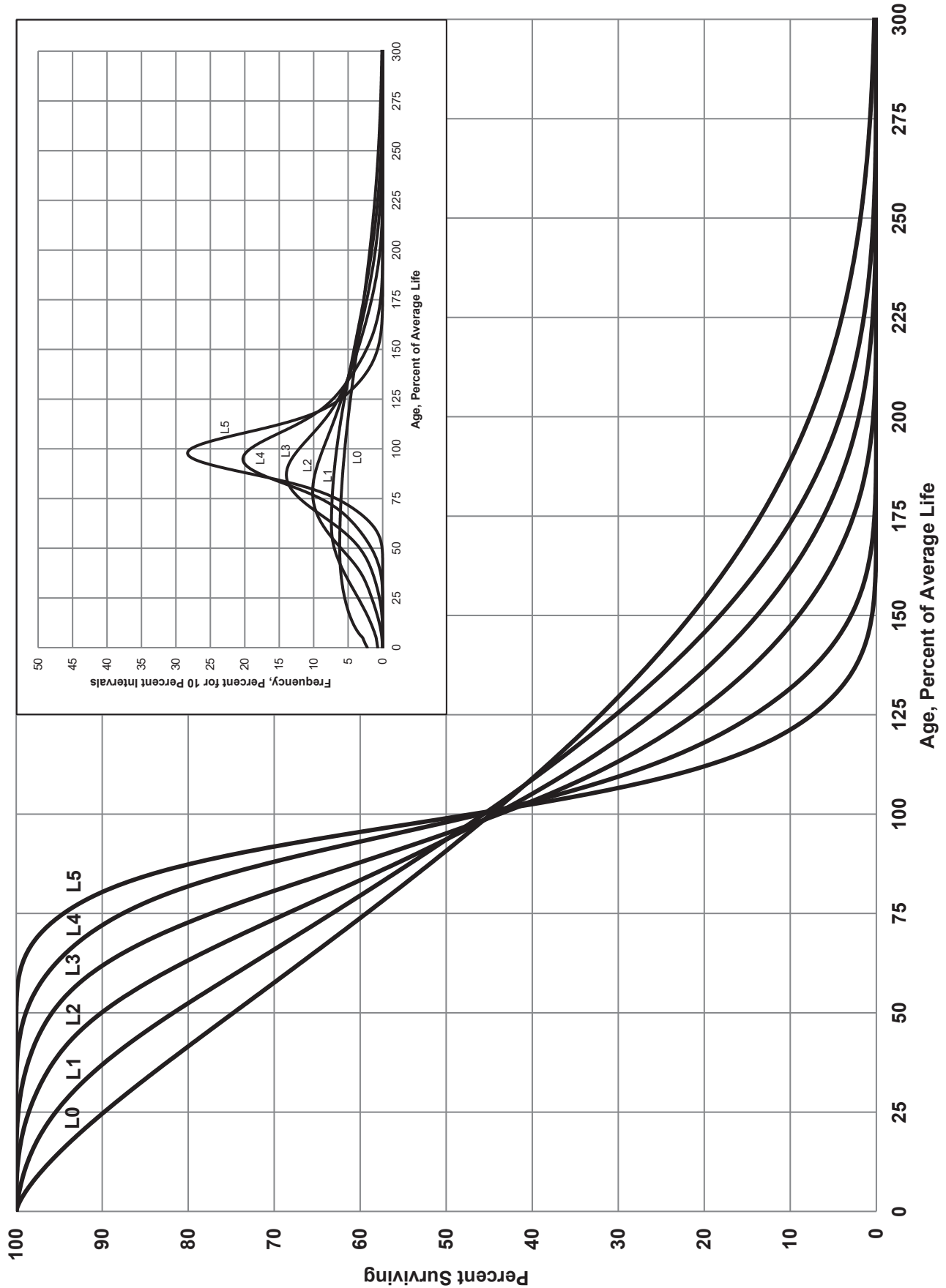


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

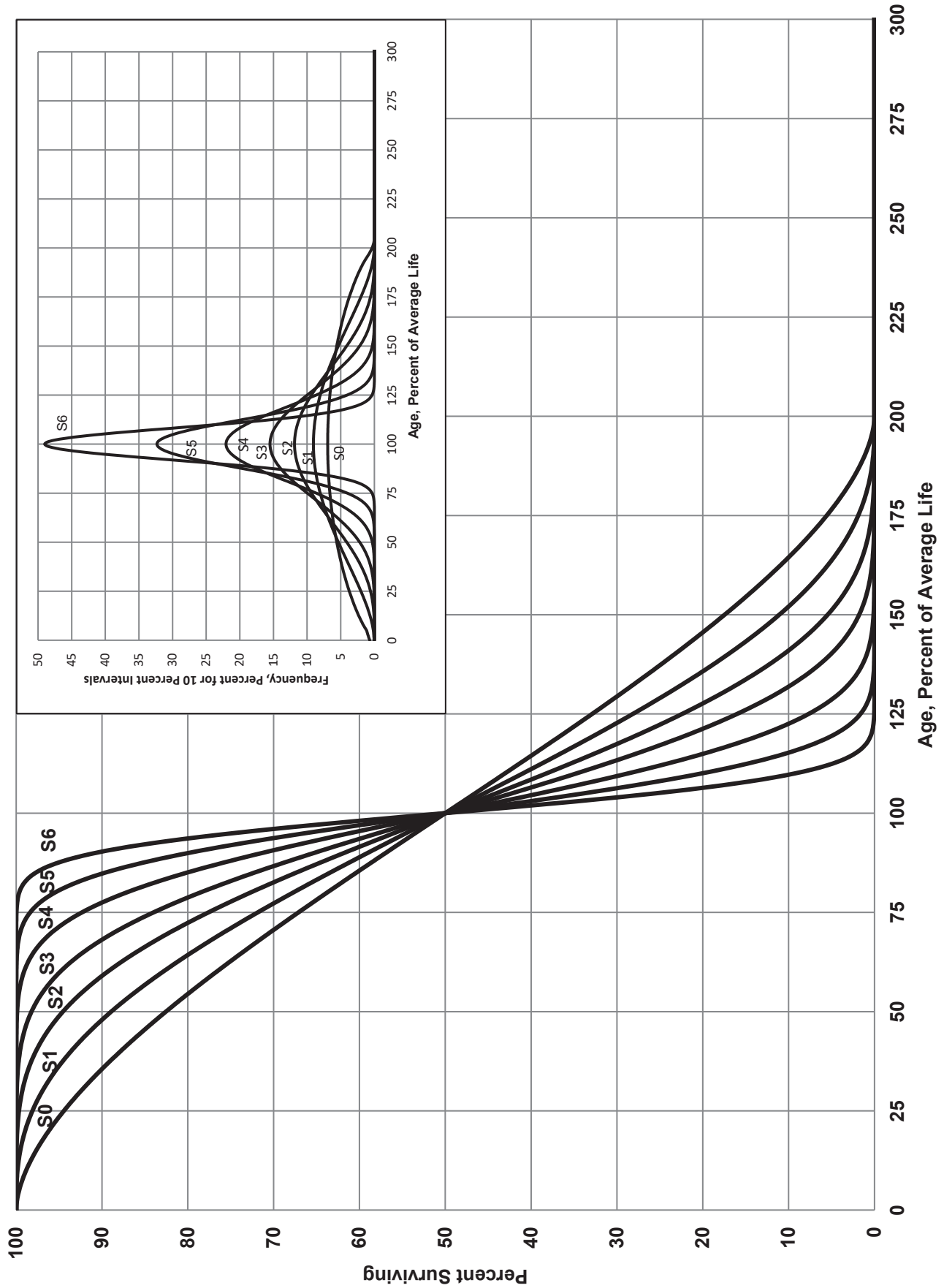


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

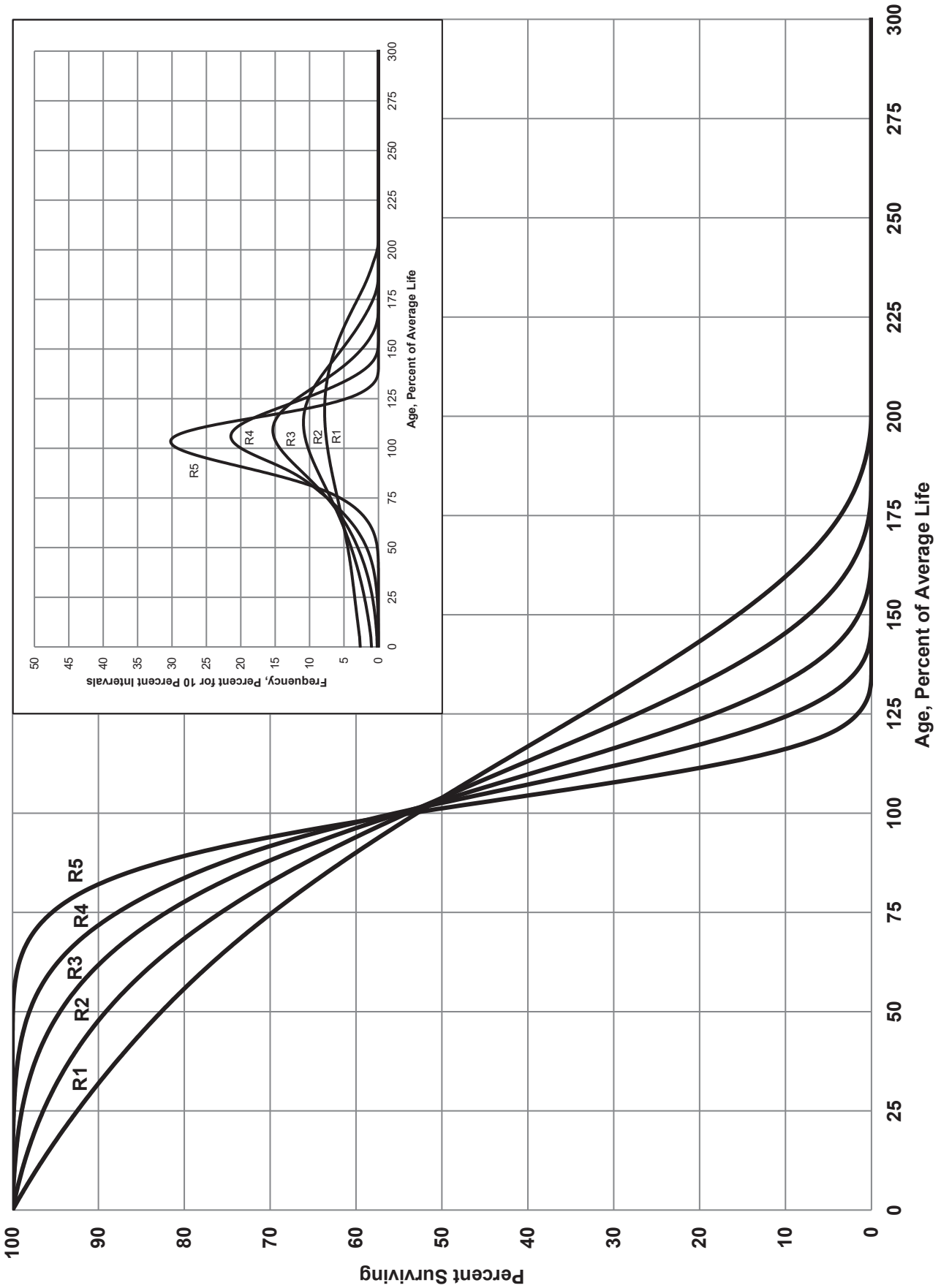


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

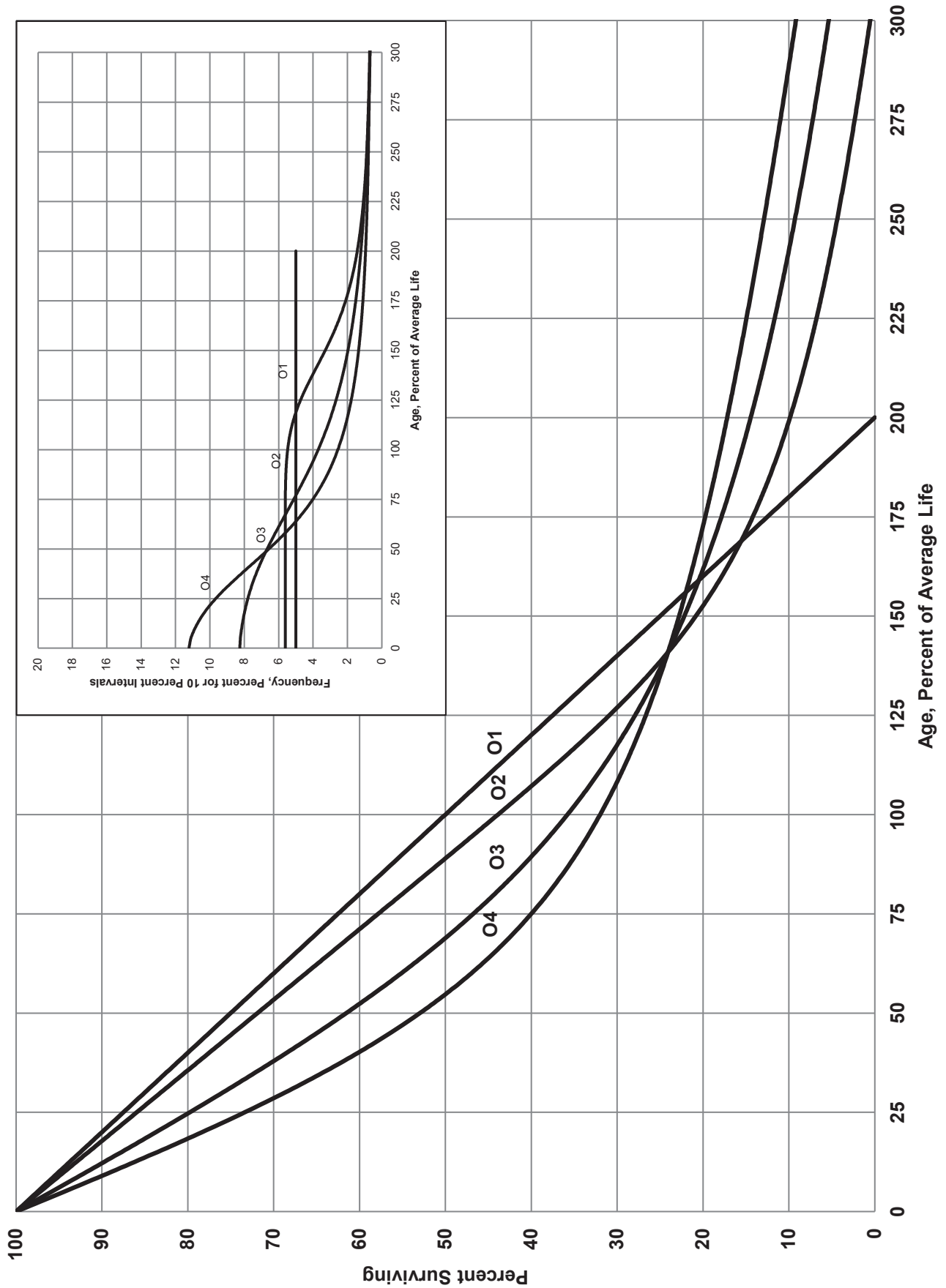


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 for which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	Age Interval (12)	Age Interval (13)	
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2012		5	11	12	13	14	15	16	18	20	113	7½-8½	
2013			6	12	13	15	16	17	19	19	124	6½-7½	
2014				6	13	15	16	17	19	19	131	5½-6½	
2015					7	14	16	17	19	20	143	4½-5½	
2016						8	18	20	22	23	146	3½-4½	
2017							9	20	22	25	150	2½-3½	
2018								11	23	25	151	1½-2½	
2019									11	24	153	½-1½	
2020										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2011-2020

Placement Band 2006-2020

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)		
	During Year													
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)				
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	10½-11½
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	-	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
2006	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½
2016						750 ^a	742	724	685	663	4,332	4,332	3½-4½
2017							850 ^a	841	821	799	4,955	4,955	2½-3½
2018								960 ^a	949	926	5,719	5,719	1½-2½
2019									1,080 ^a	1,069	6,579	6,579	½-1½
2020										1,220 ^a	7,490	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780	

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

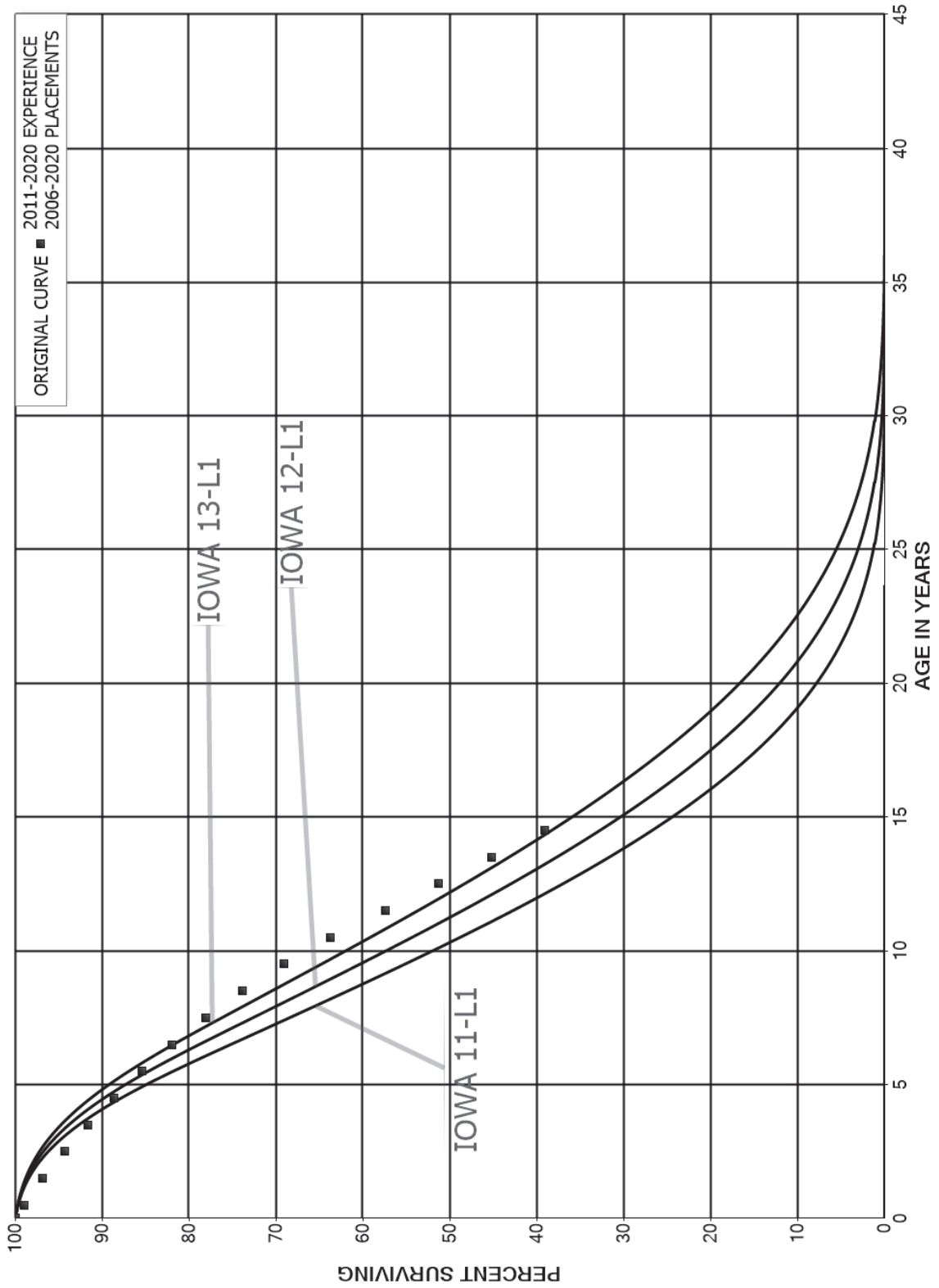


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

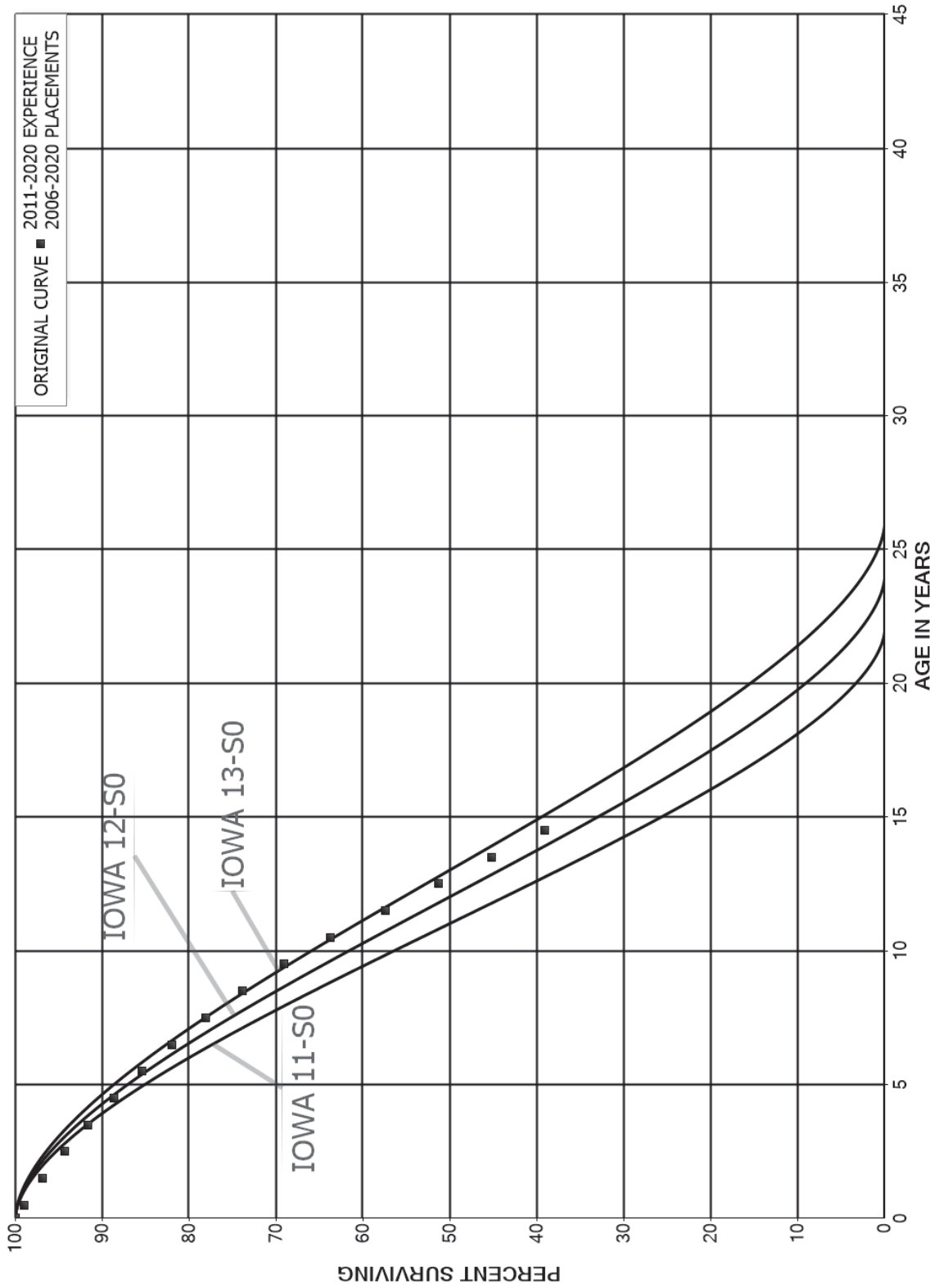


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

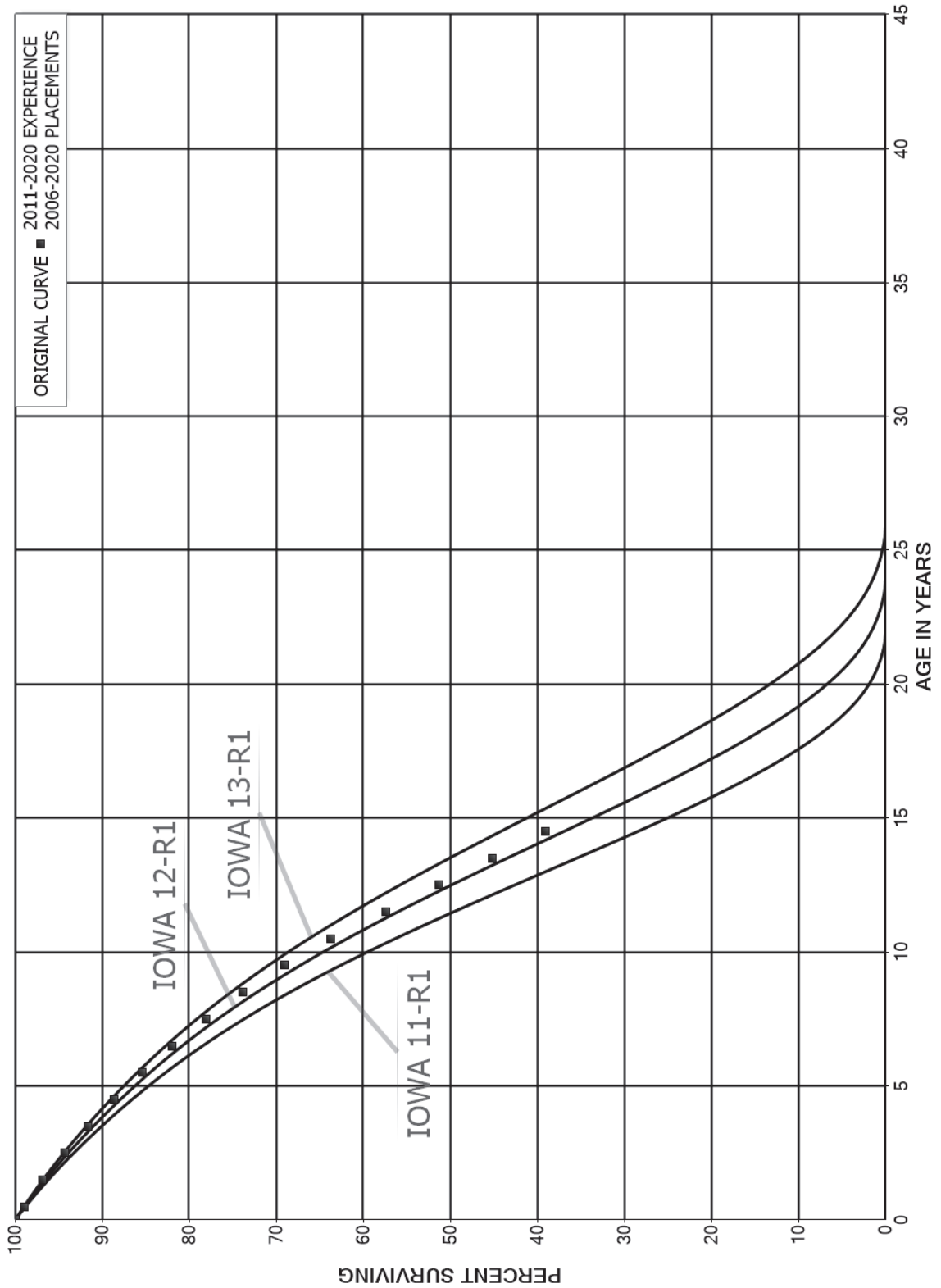
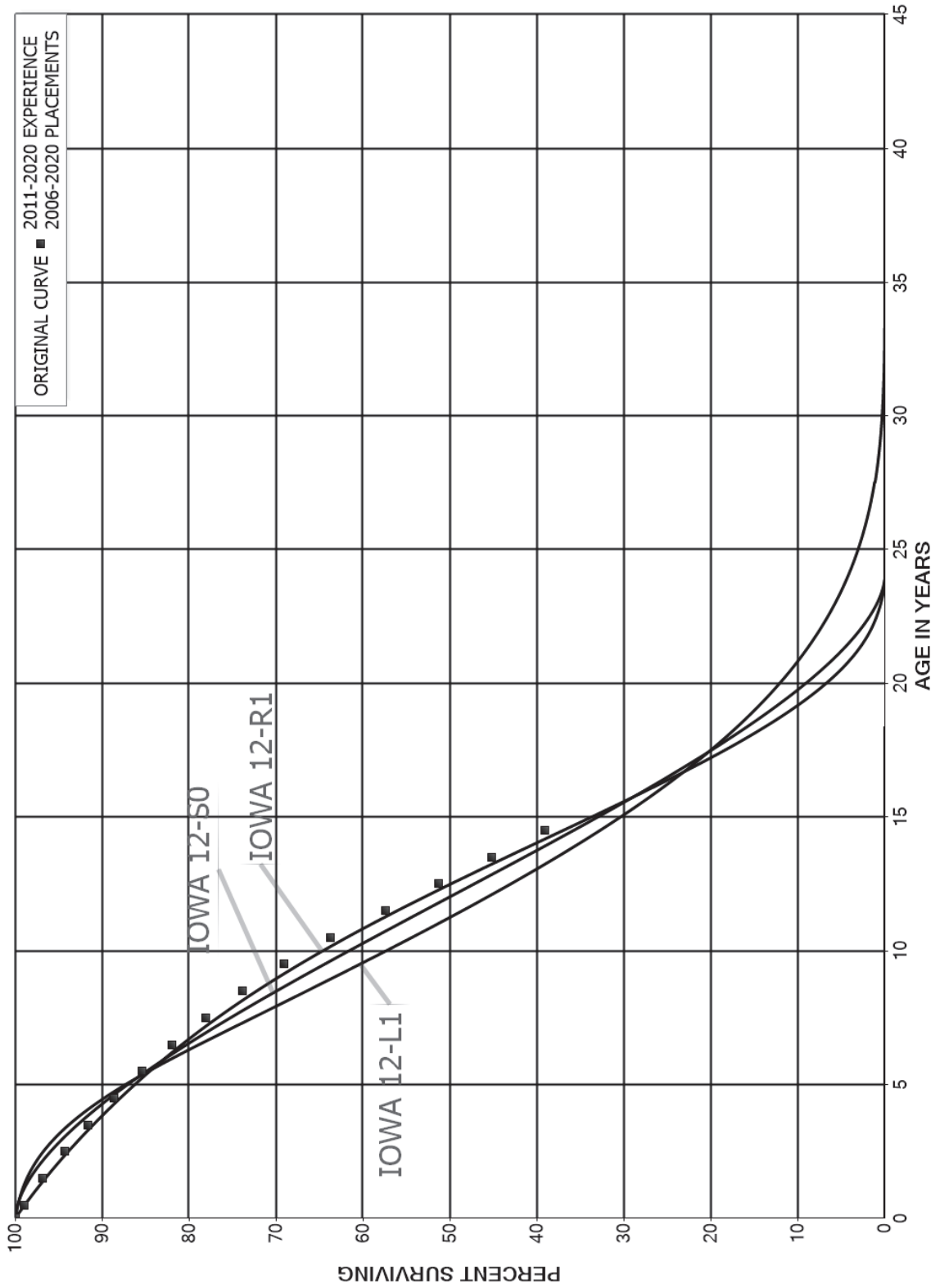


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during field trips.

June 15, 2021

- Mustang CT Plant
- Mustang Solar Plant
- Mustang Service Center
- McClain CT Plant
- Horseshoe Lake Generating Station
- 10th Street and Oklahoma Avenue Substation
- Classen Substation
- S. W. 5th Street Substation

August 27-28, 2018

- Sooner Generating Station
- Mustang Generating Station
- Mustang Substation
- Crosstown Substation
- Park Place Substation

November 10-11, 2014

- Sooner Generating Plant
- Horseshoe Lake Generating Plant
- Muskogee Generating Plant
- Seminole Generating Plant
- Robinson Avenue Substation
- Lightning Creek Substation
- North District Operations Center
- Metro Service Center

November 11-12, 2009

Red Bud Generating Station
McClain Generating Station
Arcadia Substation
Capital Hill Substation
Robinson Avenue Substation
Oklahoma University Medical Center Substation
Metro Service Center
General Service Center
North District Service Center

July 1-2, 2003

Horseshoe Lake Generating Plant
Seminole Generating Plant
Seminole Substation
Muskogee Generating Plant
Sooner Generating Plant
Rushing Substation
Midway Substation
Robinson Avenue Substation
Muskogee Service Center
Shawnee Substation
Shawnee Service Center
Metro Service Center
South Broadway Service Center
Oklahoma City Headquarters Building
North District Service Center

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered various factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management, and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 27 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 79

percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

ELECTRIC PLANT

Steam Production Plant

- 311.00 Structures and Improvements
- 312.00 Boiler Plant Equipment
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment
- 316.00 Miscellaneous Power Plant Equipment

Other Production Plant

- 341.01 Structures and Improvements - Wind
- 344.00 Generators
- 344.01 Generators – Wind
- 345.00 Accessory Electric Equipment
- 345.01 Accessory Electric Equipment – Wind
- 346.01 Miscellaneous Power Plant Equipment - Wind

Transmission Plant

- 353.00 Station Equipment
- 355.00 Poles and Fixtures

Distribution Plant

- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.00 Services
- 370.00 Meters – Smart Meters
- 370.10 Meters – Metering Equipment
- 373.00 Street Lighting and Signal Systems

General Plant

- 390.00 Structures and Improvements
- 392.10 Transportation Equipment – Cars and Trucks
- 392.50 Transportation Equipment – Heavy Trucks
- 392.60 Transportation Equipment – Trailers
- 396.00 Power Operated Equipment

Electric Plant Account 364.00, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the group in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1997 through 2020. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-85 and the life table for the experience band, 1997-2020, is displayed on the pages that follow.

Typical service lives for distribution poles of other electric companies range from 45 to 60 years. The Iowa 60-R1 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 47, reflects the outlook of management and is at the upper end of the typical range of lives for this account.

Another large account is Account 362.00, Station Equipment. The estimate of survivor characteristics is based on the 1997-2020 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 61-R2 survivor curve estimate. The 61-year average life is just above the upper end of the range of lives used by others in the industry. Most other electric companies estimate lives between 45 and 60 years.

For Electric Plant Account 373.00, Street Lighting and Signal Systems, analyses included a 6-year program to convert to LED lighting through 2026. The analyses included replacing the lighting fixtures of most facilities within the 6-year period 2020 through 2026. The overall experience band, 1997-2026, sets forth the life characteristics of historic and future street lighting. The 27-L1 curve is most representative of the account.

Electric Plant Account 392.5, Transportation Equipment - Heavy Trucks, is one of the largest accounts for general plant assets. Similar to the other accounts, aged plant accounting data have been compiled for the years 1997 through 2020. The survivor curve estimate is based on the statistical indications for the period 1997 through 2020. The Iowa 13-L2.5 is a reasonable fit of the stub original survivor for heavy trucks. The 13-year service life is within the typical service life range of 10 to 14 years for heavy trucks. The 13-year life reflects the Company's plans to replace heavy trucks at the time the equipment has reached an anticipated mile or year limit and maintenance costs no longer are an economic option.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, since the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1997 through 2020.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner, if applicable. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital

expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span estimate for the coal-fired and gas-fired, base-load units is 55 to 65 years, which is within the typical range of life spans for such units. The 55 to 65-year life span estimate applies to all the steam units. Life spans of 35 to 45 years were generally estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units. Life spans for wind turbines were estimated at 25 years.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Horseshoe Lake 6	1958	2023	65
Horseshoe Lake 7	1964	2025	61
Horseshoe Lake 8	1969	2027	58
Seminole 1	1971/1975	2030	59,55
Seminole 2	1971/1973	2032	61,59
Seminole 3	1975	2034	59
Muskogee 4	1977	2042	65
Muskogee 5	1978	2043	65
Muskogee 6	1984	2049	65
Sooner 1	1979/1980	2044	65,64
Sooner 2	1980	2045	65
River Valley 1	1991	2048	57
River Valley 2	1991	2048	57
Other Production Plant			
Horseshoe Lake 9 & 10	2000	2035	35
Tinker	1974/2003	2025	51,22
Redbud 1	2004	2049	45
Redbud 2	2004	2049	45

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Redbud 3	2004	2049	45
Redbud 4	2004	2049	45
McClain Gas 1	2001	2046	45
McClain Gas 2	2001	2046	45
McClain Steam 1	2001	2046	45
Mustang CTs	2017	2054	37
Frontier 1	1989	2048	59
OU Spirit	2009	2034	25
Centennial	2006	2031	25
Crossroads	2011	2037	26

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculation of Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2020. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, that is, all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period, 1991 through 2020 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 34 plant accounts, representing 83 percent of the depreciable plant, as follows:

ELECTRIC PLANT

Steam Production Plant

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units

- 315.00 Accessory Electric Equipment
- 316.00 Miscellaneous Power Plant Equipment

Other Production Plant

- 341.00 Structures and Improvements
- 342.00 Fuel Holders, Producers and Accessories
- 343.00 Prime Movers
- 344.00 Generators
- 344.01 Generators - Wind
- 345.00 Accessory Electric Equipment
- 345.01 Accessory Electric Equipment - Wind
- 346.00 Miscellaneous Power Plant Equipment

Transmission Plant

- 352.00 Structures and Improvements
- 354.00 Towers and Fixtures
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices
- 358.00 Underground Conductors and Devices

Distribution Plant

- 361.00 Structures and Improvements
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.00 Services
- 370.00 Meters - Smart Meters
- 370.10 Meters - Metering Equipment
- 371.00 Installations on Customers' Premises
- 373.00 Street Lighting and Signal Systems

General Plant

- 390.00 Structures and Improvements
- 392.10 Transportation Equipment - Cars and Trucks
- 392.50 Transportation Equipment - Heavy Trucks
- 392.60 Transportation Equipment - Trailers
- 396.00 Power Operated Equipment

Electric Plant Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1991 through 2020 were analyzed for this account. The

data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1991-1993 through 2018-2020 periods were computed to smooth the annual amounts.

Cost of removal was high in recent years, particularly trending upward since 2007. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway renovations and weather conditions. Cost of removal for the most recent five years averaged 134 percent.

Gross salvage has varied throughout the period. The most recent five-year average of 40 percent gross salvage reflects recent trends and the overall value for poles and towers.

The net salvage percent based on the overall period 1991 through 2020 is 59 percent negative net salvage and based on the most recent five-year period is 94 percent. Generally, the range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 90 percent. The net salvage estimate for poles is negative 70 percent, is within the range of other estimates and reflects the trend toward a slightly more negative net salvage.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for

interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning costs assigned to comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 21 percent was used for each steam plant account and a negative 14 percent estimate was used for each other production plant account. The interim net salvage for wind assets is negative 10 percent.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 1 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-3. Table 3 sets forth the calculation for establishing the terminal net salvage percent for each location which is utilized in Table 2.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2020, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2020, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture and Equipment	15
Computer Equipment	5
393, Stores Equipment	25
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	10
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater

than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics."

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics." The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2020, is presented on pages VI-4 through VI-9 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(6)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT		COMPOSITE REMAINING LIFE
302.0	INTANGIBLE PLANT									
	FRANCHISES AND CONSENTS		25-SQ	0	2,470,735.55	1,719,430	751,305	110,725	4.48	6.8
303.1	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5-YEAR		5-SQ	0	49,941,625.73	19,774,337	30,167,289	7,927,774	15.87	3.8
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 10-YEAR FULLY ACCRUED		10-SQ	0	73,259,459.76	73,259,460	0	0	-	-
	AMORTIZED				118,689,077.73	60,512,039	58,177,038	8,751,217	7.37	6.6
	TOTAL SOFTWARE - 10-YEAR				191,948,537.49	133,771,499	58,177,038	8,751,217	4.56	6.6
	TOTAL INTANGIBLE PLANT				244,360,898.77	155,265,267	89,095,632	16,789,716		
310.0	STEAM PRODUCTION PLANT									
	LAND RIGHTS									
	HORSESHOE LAKE 6	06-2023	100-S4	*	28,509.08	27,806	703	281	0.99	2.5
	SEMINOLE 1	12-2030	100-S4	*	78,916.24	62,250	16,666	1,669	2.11	10.0
	MUSKOGEE 4	12-2042	100-S4	*	18,934.31	7,815	11,119	508	2.68	21.9
	SOONER 1	12-2044	100-S4	*	813,703.89	193,374	620,330	25,852	3.18	24.0
	TOTAL RIGHTS OF WAY				940,063.52	291,245	648,818	28,310	3.01	22.9
	STRUCTURES AND IMPROVEMENTS									
	HORSESHOE LAKE 6	06-2023	105-R1.5	*	84,264.62	35,511	58,866	23,703	28.13	2.5
	HORSESHOE LAKE 7	06-2025	105-R1.5	*	2,769,086.25	2,709,456	391,921	88,026	3.18	4.5
	HORSESHOE LAKE 8	06-2027	105-R1.5	*	25,847,081.01	13,370,043	15,578,687	2,418,462	9.36	6.4
	SEMINOLE 1	12-2030	105-R1.5	*	22,226,220.19	13,528,199	12,031,954	1,219,656	5.49	9.9
	SEMINOLE 2	12-2032	105-R1.5	*	2,875,964.61	1,760,193	1,547,167	131,531	4.57	11.8
	SEMINOLE 3	12-2034	105-R1.5	*	7,470,720.13	5,874,052	2,717,277	199,134	2.67	13.6
	MUSKOGEE 4	12-2042	105-R1.5	*	60,846,517.40	17,537,997	50,001,637	2,337,003	3.84	21.4
	MUSKOGEE 5	12-2043	105-R1.5	*	7,172,703.40	4,248,241	3,785,187	170,940	2.38	22.1
	MUSKOGEE 6	12-2049	105-R1.5	*	52,256,080.31	36,767,645	21,759,143	792,577	1.52	27.5
	SOONER 1	12-2044	105-R1.5	*	144,501,317.41	79,030,451	63,030,972	3,568,469	2.47	23.3
	SOONER 2	12-2045	105-R1.5	*	12,385,698.56	9,410,453	3,966,101	167,000	1.35	23.7
	RIVER VALLEY 1	12-2048	105-R1.5	*	58,460,463.10	54,794,068	6,004,814	222,710	0.38	27.0
	RIVER VALLEY 2	12-2048	105-R1.5	*	51,839.74	50,347	4,084	151	0.29	27.0
	TOTAL STRUCTURES AND IMPROVEMENTS				396,947,936.73	233,116,655	200,877,810	11,339,362	2.86	17.7
312.0	BOILER PLANT EQUIPMENT									
	HORSESHOE LAKE 6	06-2023	85-R1	*	20,435,552.04	14,874,806	8,013,012	3,225,155	15.78	2.5
	HORSESHOE LAKE 7	06-2025	85-R1	*	14,728,341.92	13,013,980	3,479,552	782,866	5.32	4.4
	HORSESHOE LAKE 8	06-2027	85-R1	*	20,845,397.67	14,174,833	9,172,013	1,434,731	6.88	6.4
	SEMINOLE 1	12-2030	85-R1	*	58,302,576.98	21,543,282	45,504,682	4,646,638	7.97	9.8
	SEMINOLE 2	12-2032	85-R1	*	47,512,126.46	19,503,655	35,135,291	3,012,029	6.34	11.7
	SEMINOLE 3	12-2034	85-R1	*	67,206,981.13	33,722,193	43,565,835	3,219,057	4.79	13.5
	MUSKOGEE 4	12-2042	85-R1	*	122,980,055.45	29,486,373	107,021,489	5,137,360	4.18	20.8
	MUSKOGEE 5	12-2043	85-R1	*	116,659,004.68	46,756,397	83,901,688	3,861,585	3.31	21.7
	MUSKOGEE 6	12-2049	85-R1	*	289,597,143.50	158,799,585	165,549,216	6,173,631	2.13	26.8
	SOONER 1	12-2044	85-R1	*	541,132,807.88	143,410,194	441,013,239	19,294,529	3.57	22.9
	SOONER 2	12-2045	85-R1	*	366,457,737.89	120,106,103	275,668,253	11,597,688	3.16	23.8
	RIVER VALLEY 1	12-2048	85-R1	*	213,259,070.79	196,684,668	25,104,775	956,314	0.45	26.3
	RIVER VALLEY 2	12-2048	85-R1	*	117,627,215.22	107,652,205	15,856,371	609,258	0.52	26.0
	TOTAL BOILER PLANT EQUIPMENT				1,996,742,011.61	919,728,233	1,258,985,416	63,949,841	3.20	19.7

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	(9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)
314.0									
TURBOGENERATOR UNITS									
HORSESHOE LAKE 6	06-2023	60-R1 *	(12)	10,775,710.61	6,022,487	6,046,309	2,451,094	22.75	2.5
HORSESHOE LAKE 7	06-2025	60-R1 *	(12)	8,564,415.41	7,174,628	2,417,517	559,217	6.53	4.3
HORSESHOE LAKE 8	06-2027	60-R1 *	(12)	28,053,742.05	11,363,424	20,056,767	3,165,450	11.28	6.3
SEMINOLE 1	12-2030	60-R1 *	(15)	29,995,836.00	19,630,222	14,864,989	1,552,872	5.18	9.6
SEMINOLE 2	12-2032	60-R1 *	(15)	42,725,123.73	20,883,327	28,250,565	2,466,036	5.77	11.5
SEMINOLE 3	12-2034	60-R1 *	(15)	30,601,275.36	21,392,481	13,798,986	1,041,093	3.40	13.3
MUSKOGEE 4	12-2042	60-R1 *	(11)	67,032,209.77	24,092,824	50,312,929	2,472,620	3.69	20.3
MUSKOGEE 5	12-2043	60-R1 *	(12)	51,820,977.82	30,229,206	27,810,289	1,333,736	2.57	20.9
MUSKOGEE 6	12-2049	60-R1 *	(12)	93,451,957.38	35,494,215	69,171,977	2,726,742	2.92	25.4
SOONER 1	12-2044	60-R1 *	(8)	40,231,949.86	25,251,908	18,198,598	841,593	2.09	21.6
SOONER 2	12-2045	60-R1 *	(8)	48,926,113.86	23,544,440	29,295,743	1,302,161	2.66	22.5
RIVER VALLEY 1	12-2048	60-R1 *	(4)	46,080,793.30	42,836,379	5,087,646	198,745	0.43	25.6
RIVER VALLEY 2	12-2048	60-R1 *	(5)	26,194,620.24	25,620,358	3,783,794	154,136	0.58	24.5
TOTAL TURBOGENERATOR UNITS				526,454,725.39	293,736,120	289,096,109	20,264,497	3.85	14.3
315.0									
ACCESSORY ELECTRIC EQUIPMENT									
HORSESHOE LAKE 6	06-2023	75-R2.5 *	(12)	3,270,985.85	2,098,661	1,564,844	628,830	19.22	2.5
HORSESHOE LAKE 7	06-2025	75-R2.5 *	(12)	2,241,238.58	1,534,205	975,982	220,047	9.82	4.4
HORSESHOE LAKE 8	06-2027	75-R2.5 *	(12)	7,161,296.20	2,031,405	1,061,247	165,427	5.99	6.4
SEMINOLE 1	12-2030	75-R2.5 *	(15)	3,846,062.13	2,506,992	1,915,979	195,741	5.09	9.8
SEMINOLE 2	12-2032	75-R2.5 *	(15)	2,333,966.61	433,835	2,250,227	193,408	8.29	11.6
SEMINOLE 3	12-2034	75-R2.5 *	(15)	5,309,834.58	4,075,175	2,031,134	146,680	2.80	13.7
MUSKOGEE 4	12-2042	75-R2.5 *	(11)	34,197,141.78	13,485,398	24,473,429	1,167,147	3.41	21.0
MUSKOGEE 5	12-2043	75-R2.5 *	(12)	11,923,941.86	8,028,488	5,326,327	250,246	2.10	21.3
MUSKOGEE 6	12-2049	75-R2.5 *	(12)	43,274,917.70	30,455,433	18,012,475	679,030	1.57	22.5
SOONER 1	12-2044	75-R2.5 *	(8)	24,820,217.28	18,408,726	8,397,109	380,125	1.53	22.1
SOONER 2	12-2045	75-R2.5 *	(8)	13,159,844.75	8,749,927	5,461,625	238,589	1.81	22.9
RIVER VALLEY 1	12-2048	75-R2.5 *	(4)	41,006,841.12	39,241,253	3,405,862	124,321	0.30	27.4
RIVER VALLEY 2	12-2048	75-R2.5 *	(5)	700,856.92	509,802	226,097	8,255	1.18	27.4
TOTAL ACCESSORY ELECTRIC EQUIPMENT				188,846,145.36	131,559,301	75,102,337	4,399,846	2.33	17.1
316.0									
MISCELLANEOUS POWER PLANT EQUIPMENT									
HORSESHOE LAKE 6	06-2023	55-R0.5 *	(12)	2,048,761.23	1,487,880	806,733	326,524	15.94	2.5
HORSESHOE LAKE 7	06-2025	55-R0.5 *	(12)	1,123,607.90	977,739	280,702	63,968	5.69	4.4
HORSESHOE LAKE 8	06-2027	55-R0.5 *	(12)	2,344,345.02	1,929,696	695,970	110,764	4.72	6.3
SEMINOLE 1	12-2030	55-R0.5 *	(15)	3,724,413.91	2,036,588	2,246,488	237,614	6.38	9.5
SEMINOLE 2	12-2032	55-R0.5 *	(15)	25,359.08	5,086	24,097	2,216	8.74	10.9
SEMINOLE 3	12-2034	55-R0.5 *	(15)	242,046.63	152,173	126,183	9,647	3.99	13.1
MUSKOGEE 4	12-2042	55-R0.5 *	(11)	9,564,289.71	1,395,020	9,221,342	466,064	4.87	19.8
MUSKOGEE 5	12-2043	55-R0.5 *	(12)	686,595.61	450,461	318,526	16,031	2.33	19.9
MUSKOGEE 6	12-2049	55-R0.5 *	(12)	4,599,002.59	2,843,812	2,305,951	96,183	2.09	24.0
SOONER 1	12-2044	55-R0.5 *	(8)	9,018,635.79	3,059,980	6,680,147	309,539	3.43	21.6
SOONER 2	12-2045	55-R0.5 *	(8)	2,418,824.99	1,371,530	1,240,801	58,135	2.40	21.3
RIVER VALLEY 1	12-2048	55-R0.5 *	(4)	18,773,789.14	18,529,884	994,857	39,941	0.21	24.9
POWER SUPPLY SERVICES						2,115,089	41,525	1.67	50.9
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				57,050,944.24	34,731,123	27,056,886	1,778,151	3.12	15.2
TOTAL STEAM PRODUCTION PLANT				3,166,981,826.85	1,613,162,678	1,851,767,376	101,760,007	3.21	18.2

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(6)	(10)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
340.2	OTHER PRODUCTION PLANT RIGHTS OF WAY MUSTANG CTs	12-2054	75-S4 *	0	10,815.78	10,816	0	0	-	-
341.0	STRUCTURES AND IMPROVEMENTS									
	REDBUD 1	12-2049	55-R3 *	(12)	34,057,875.86	15,047,082	23,087,759	859,623	2.52	26.9
	REDBUD 2	12-2049	55-R3 *	(12)	254,958.31	18,971	286,582	9,487	3.72	28.1
	REDBUD 3	12-2049	55-R3 *	(12)	227,081.82	9,732	237,850	8,472	3.83	28.1
	REDBUD 4	12-2049	55-R3 *	(12)	246,064.94	19,732	255,861	9,125	3.71	28.0
	HORSESHOE LAKE 9 AND 10	12-2035	55-R3 *	(4)	1,116,433.24	605,296	555,795	38,189	3.42	14.6
	TINKER	12-2025	55-R3 *	(5)	1,700,686.43	947,294	838,427	167,892	9.87	5.0
	MCCLAIN GAS 1	12-2046	55-R3 *	(9)	11,471,913.74	4,248,305	8,256,081	330,760	2.88	25.0
	MCCLAIN GAS 2	12-2046	55-R3 *	(10)	1,731,858.67	1,078,989	826,075	33,812	1.95	24.4
	MCCLAIN STEAM 1	12-2046	55-R3 *	(10)	1,000,335.53	558,164	541,205	21,949	2.19	24.7
	FRONTIER 1	12-2048	55-R3 *	(12)	6,576,151.72	3,086,018	4,279,272	188,941	2.87	22.6
	MUSTANG CTs	12-2054	55-R3 *	(5)	43,323,953.68	3,735,872	41,754,280	1,281,978	2.96	32.6
	TOTAL STRUCTURES AND IMPROVEMENTS				101,701,313.94	29,356,444	80,909,187	2,950,228	2.90	27.4
341.0	STRUCTURES AND IMPROVEMENTS - WIND									
	GENTENNIAL	12-2031	45-S1.5 *	(4)	2,411,070.31	1,270,885	1,236,628	116,752	4.84	10.6
	OU SPIRIT	12-2034	45-S1.5 *	(3)	5,222,217.24	2,352,216	3,026,688	225,387	4.32	13.4
	CROSSROADS	12-2037	45-S1.5 *	(4)	11,428,344.42	3,854,214	8,031,265	494,725	4.33	16.2
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND				19,061,631.97	7,477,315	12,294,561	836,864	4.39	14.7
341.0	STRUCTURES AND IMPROVEMENTS - SOLAR									
	TOTAL STRUCTURES AND IMPROVEMENTS - SOLAR				2,077,084.37	242,263	1,834,821	56,848	2.74	32.3
342.0	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	REDBUD 1	12-2049	55-R4 *	(12)	12,117,605.69	5,985,885	7,585,833	275,021	2.27	27.6
	REDBUD 2	12-2049	55-R4 *	(12)	690,650.06	351,186	422,342	15,330	2.22	27.6
	REDBUD 3	12-2049	55-R4 *	(12)	691,291.31	351,398	422,849	15,348	2.22	27.6
	REDBUD 4	12-2049	55-R4 *	(12)	719,785.09	354,337	451,823	16,360	2.27	27.6
	TINKER	12-2025	55-R4 *	(5)	167,149.95	137,512	37,995	7,607	4.55	5.0
	MCCLAIN GAS 1	12-2046	55-R4 *	(9)	348,112.53	218,603	160,840	6,425	1.85	25.0
	MCCLAIN GAS 2	12-2046	55-R4 *	(10)	259,057.12	156,743	128,219	5,145	1.99	24.9
	FRONTIER 1	12-2048	55-R4 *	(12)	978,947.51	701,398	395,023	17,834	1.82	22.1
	MUSTANG CTs	12-2054	55-R4 *	(5)	7,637,104.89	702,154	7,316,806	218,290	2.86	33.5
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				23,608,704.15	8,959,216	16,921,730	577,360	2.45	29.3
343.0	PRIME MOVERS									
	REDBUD 1	12-2049	40-R2.5 *	(12)	90,504,386.62	28,174,550	73,190,363	3,065,042	3.39	23.9
	REDBUD 2	12-2049	40-R2.5 *	(12)	66,338,959.73	26,116,373	48,183,262	2,063,877	3.11	23.3
	REDBUD 3	12-2049	40-R2.5 *	(12)	66,302,865.22	28,950,844	45,308,365	1,927,081	2.91	23.5
	REDBUD 4	12-2049	40-R2.5 *	(12)	60,837,551.59	24,908,489	43,229,589	1,850,937	3.04	23.4
	HORSESHOE LAKE 9 AND 10	12-2035	40-R2.5 *	(4)	8,530,673.98	3,279,662	5,592,239	395,958	4.64	14.1
	TINKER	12-2025	40-R2.5 *	(5)	4,435,563.15	2,927,338	3,297,003	350,217	7.90	4.9
	MCCLAIN GAS 1	12-2046	40-R2.5 *	(9)	109,208,265.58	58,425,482	60,609,347	2,736,756	2.51	22.1
	MCCLAIN GAS 2	12-2046	40-R2.5 *	(10)	104,709,879.57	60,443,840	54,737,027	2,524,735	2.41	21.7
	MCCLAIN STEAM 1	12-2046	40-R2.5 *	(10)	52,671,348.98	36,133,384	21,805,100	1,044,523	1.98	20.9
	FRONTIER 1	12-2048	40-R2.5 *	(12)	58,017,342.41	38,421,455	26,557,969	1,741,761	3.00	16.2
	MUSTANG CTs	12-2054	40-R2.5 *	(5)	260,822,349.95	26,644,505	247,218,962	8,162,791	3.13	30.3
	TOTAL PRIME MOVERS				882,377,186.78	334,425,902	628,162,226	25,863,678	2.93	24.3

OKLAHOMA GAS AND ELECTRIC COMPANY

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE											
										(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(6)	(10)	
343.1	LTSA																			
	5-YEAR																			
	REDBUD 1	S-SQ	0	6,096,068.48	1,619,266	4,476,802	1,279,086	20.98	3.5											
	REDBUD 2	S-SQ	0	13,864,898.95	4,178,494	9,686,405	2,767,544	19.86	3.5											
	REDBUD 3	S-SQ	0	13,998,896.95	4,760,611	9,238,286	2,639,510	18.86	3.5											
	REDBUD 4	S-SQ	0	5,993,167.64	1,877,918	4,115,250	1,175,786	19.62	3.5											
	MCCLAIN GAS 1	S-SQ	0	16,148,351.77	7,138,196	9,010,156	2,574,330	15.94	3.5											
	MCCLAIN GAS 2	S-SQ	0	16,154,285.08	7,028,947	9,125,338	2,607,234	16.14	3.5											
343.2	20-YEAR																			
	REDBUD 1	20-SQ	0	1,490,677.83	1,088,891	401,787	114,796	7.70	3.5											
	REDBUD 2	20-SQ	0	1,490,677.83	1,235,434	255,244	72,927	4.89	3.5											
	REDBUD 3	20-SQ	0	1,490,677.83	1,394,072	96,606	27,602	1.85	3.5											
	REDBUD 4	20-SQ	0	1,490,677.83	1,284,507	206,171	58,906	3.95	3.5											
	TOTAL LTSA			76,216,360.19	31,606,336	46,612,025	13,317,721													
	TOTAL ACCOUNT 343			960,595,546.97	366,032,238	674,774,251	39,181,399	4.08	17.2											
344.0	GENERATORS																			
	REDBUD 1	55-R2	(12)	717,217.40	173,700	629,584	23,569	3.29	26.7											
	REDBUD 3	55-R2	(12)	23,198.65	5,618	20,365	757	3.26	26.9											
	REDBUD 4	55-R2	(12)	23,034.59	5,854	19,945	741	3.22	26.9											
	HORSESHOE LAKE 9 AND 10	55-R2	(4)	34,439,946.61	15,750,700	20,066,845	1,402,329	4.07	14.3											
	TINKER	55-R2	(6)	3,366,086.27	2,748,888	785,502	158,667	4.71	5.0											
	FRONTIER 1	55-R2	(12)	8,118,041.62	5,770,943	3,321,264	148,913	1.83	22.3											
	MUSTANG CTs	55-R2	(5)	31,119,108.85	2,920,820	29,754,244	939,484	3.02	31.7											
	TOTAL GENERATORS			77,806,633.99	27,376,522	54,597,749	2,674,460	3.44	20.4											
344.0	GENERATORS - WIND																			
	CENTENNIAL	40-S0.5	(4)	185,565,653.45	101,325,626	91,662,653	8,952,988	4.82	10.2											
	OU SPIRIT	40-S0.5	(3)	238,274,405.36	95,044,797	150,377,841	11,680,128	4.91	12.9											
	CROSSROADS	40-S0.5	(4)	352,799,874.17	116,586,677	250,324,152	16,194,155	4.59	15.5											
	TOTAL GENERATORS - WIND			776,638,932.98	312,957,100	492,364,646	36,837,271	4.74	13.4											
344.0	GENERATORS - SOLAR																			
	ACCESSORY ELECTRIC EQUIPMENT	25-SZ.5	0	29,329,480.46	3,319,846	26,009,634	1,147,218	3.91	22.7											
345.0	ACCESSORY ELECTRIC EQUIPMENT																			
	REDBUD 1	60-R2.5	(12)	12,469,215.76	5,543,272	8,422,250	313,219	2.51	26.9											
	REDBUD 2	60-R2.5	(12)	9,317,753.54	4,861,296	5,574,588	207,177	2.22	26.9											
	REDBUD 3	60-R2.5	(12)	9,132,642.26	4,836,410	5,382,149	200,650	2.20	26.9											
	REDBUD 4	60-R2.5	(12)	9,379,100.00	4,897,585	5,607,007	205,274	2.19	27.3											
	HORSESHOE LAKE 9 AND 10	60-R2.5	(4)	4,874,594.57	2,542,131	2,527,447	173,611	3.56	14.6											
	TINKER	60-R2.5	(5)	3,023,750.52	2,861,994	312,944	63,493	2.10	4.9											
	MCCLAIN GAS 1	60-R2.5	(9)	6,981,707.21	3,665,679	3,944,382	159,778	2.29	24.7											
	MCCLAIN GAS 2	60-R2.5	(10)	6,004,884.72	3,916,445	2,688,906	110,134	1.83	24.4											
	MCCLAIN STEAM 1	60-R2.5	(10)	3,740,436.87	2,573,545	1,540,936	63,290	1.69	24.3											
	FRONTIER 1	60-R2.5	(12)	7,794,741.80	5,248,933	3,481,177	143,859	1.85	24.2											
	MUSTANG CTs	60-R2.5	(6)	25,259,048.08	2,258,980	24,263,040	746,243	2.95	32.5											
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			97,977,855.33	43,206,251	63,754,826	2,386,728	2.44	26.7											
345.0	ACCESSORY ELECTRIC EQUIPMENT - WIND																			
	CENTENNIAL	35-S0	(4)	1,864,142.48	445,900	1,492,808	143,847	7.72	10.4											
	OU SPIRIT	35-S0	(3)	3,602,936.55	27,470	3,683,555	281,773	7.82	13.1											
	CROSSROADS	35-S0	(4)	44,743,419.90	14,038,484	32,494,692	2,191,088	4.90	14.8											
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND			50,210,498.93	14,511,835	37,671,055	2,616,718	5.21	14.4											
345.0	ACCESSORY ELECTRIC EQUIPMENT - SOLAR																			
	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	35-SZ.5	0	6,691,551.98	557,450	6,134,102	185,486	2.77	33.1											

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	(9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)
346.0	MISCELLANEOUS POWER PLANT EQUIPMENT								
	REDBUD 1	45-R2 *	(12)	2,699,086.31	587,568	2,435,408	95,760	3.55	25.4
	REDBUD 2	45-R2 *	(12)	18,088.13	4,926	15,344	593	3.28	25.9
	REDBUD 3	45-R2 *	(12)	6,724.83	722	6,809	260	3.87	26.2
	REDBUD 4	45-R2 *	(12)	16,133.49	2,327	15,742	595	3.69	26.5
	HORSESHOE LAKE 9 AND 10	45-R2 *	(4)	981,641.86	584,664	436,244	31,538	3.21	13.8
	TINKER	45-R2 *	(5)	56,678.83	(36)	59,548	11,981	21.14	5.0
	MCCLAIN GAS 1	45-R2 *	(9)	5,612,953.54	2,461,027	3,657,092	161,792	2.88	22.6
	FRONTIER 1	45-R2 *	(12)	5,149,679.67	2,762,026	3,005,615	130,606	2.54	23.0
	MUSTANG CTs	45-R2 *	(5)	5,431,105.64	514,382	5,188,279	171,284	3.15	30.3
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			19,972,102.30	6,917,608	14,820,081	604,409	3.03	24.5
346.0	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND								
	CENTENNIAL	35-R2 *	(4)	885,860.05	301,980	619,315	58,562	6.61	10.6
	OU SPIRIT	35-R2 *	(3)	307,948.08	61,747	255,440	19,187	6.23	13.3
	CROSSROADS	35-R2 *	(4)	549,700.35	80,428	491,260	30,526	5.55	16.1
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND			1,743,508.48	444,155	1,366,015	108,275	6.21	12.6
	TOTAL OTHER PRODUCTION PLANT			2,167,426,661.63	821,369,058	1,483,452,658	90,163,264	4.16	16.5
350.2	TRANSMISSION PLANT								
	LAND RIGHTS	75-S4	0	129,623,421.77	23,531,106	106,092,315	1,817,331	1.40	58.4
	STRUCTURES AND IMPROVEMENTS	70-S3	(10)	7,432,417.62	1,932,811	6,242,848	112,095	1.51	55.7
	STATION EQUIPMENT	55-R1.5	(30)	873,327,550.05	177,802,110	957,523,705	21,521,867	2.46	44.5
	TOWERS AND FIXTURES	75-R4	(35)	167,859,690.20	55,776,906	170,893,676	3,110,483	1.85	54.9
	POLES AND FIXTURES	60-R1.5	(80)	1,065,893,882.18	249,021,376	1,669,047,612	32,856,351	3.08	50.8
	OVERHEAD CONDUCTORS AND DEVICES	70-R3	(55)	668,389,178.18	205,986,487	830,016,739	14,520,812	2.17	57.2
	UNDERGROUND CONDUCTORS AND DEVICES	45-S2.5	0	110,494.18	111,644	(1,150)	0	-	**
	TOTAL TRANSMISSION PLANT			2,912,336,634.18	714,162,440	3,739,755,745	73,938,939	2.54	50.6
360.2	DISTRIBUTION PLANT								
	LAND RIGHTS	75-S4	0	6,278,191.91	1,722,690	4,555,502	79,922	1.27	57.0
	STRUCTURES AND IMPROVEMENTS	70-R2.5	(10)	7,911,786.96	2,213,238	6,489,728	115,981	1.47	56.0
	STATION EQUIPMENT	61-R2	(30)	735,522,080.40	193,720,400	762,458,304	16,066,483	2.18	47.5
	STORAGE BATTERY	15-L3	0	741,091.00	65,475	675,616	50,046	6.75	13.5
	POLES, TOWERS AND FIXTURES	60-R1	(70)	711,751,660.07	287,368,841	922,608,981	19,037,295	2.67	48.5
	OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	(60)	726,602,375.84	201,240,412	961,323,389	18,505,164	2.55	51.9
	UNDERGROUND CONDUIT	65-R2.5	(20)	268,682,708.96	78,966,297	243,682,954	4,566,730	1.70	53.3
	UNDERGROUND CONDUCTORS AND DEVICES	65-R2.5	(50)	895,422,927.23	264,881,694	1,078,252,696	21,070,014	2.35	51.2
	LINE TRANSFORMERS	48-O1	(60)	571,094,843.65	114,579,755	799,171,995	20,504,499	3.59	39.0
	SERVICES	60-R4	(30)	255,793,879.04	139,049,874	193,482,169	4,781,402	1.87	40.5
	METERS								
	METERS - SMART METERS	17-R3	(10)	173,391,485.39	87,924,594	102,806,040	9,741,619	5.62	10.6
	METERS - METERING EQUIPMENT	15-L0	(10)	39,071,871.32	21,772,579	21,206,479	2,183,389	5.59	9.7
	TOTAL METERS			212,463,356.71	109,697,173	124,012,519	11,925,018		
371.0	INSTALLATIONS ON CUSTOMERS' PREMISES	9-R4	0	57,505,775.76	36,798,741	20,707,035	7,058,171	12.27	2.9
373.0	STREET LIGHTING AND SIGNAL SYSTEMS	27-L1	(50)	289,953,281.43	101,966,529	332,963,393	18,364,187	6.33	18.1
	TOTAL DISTRIBUTION PLANT			4,739,923,968.96	1,532,271,119	5,450,394,281	142,126,912	3.00	38.3

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

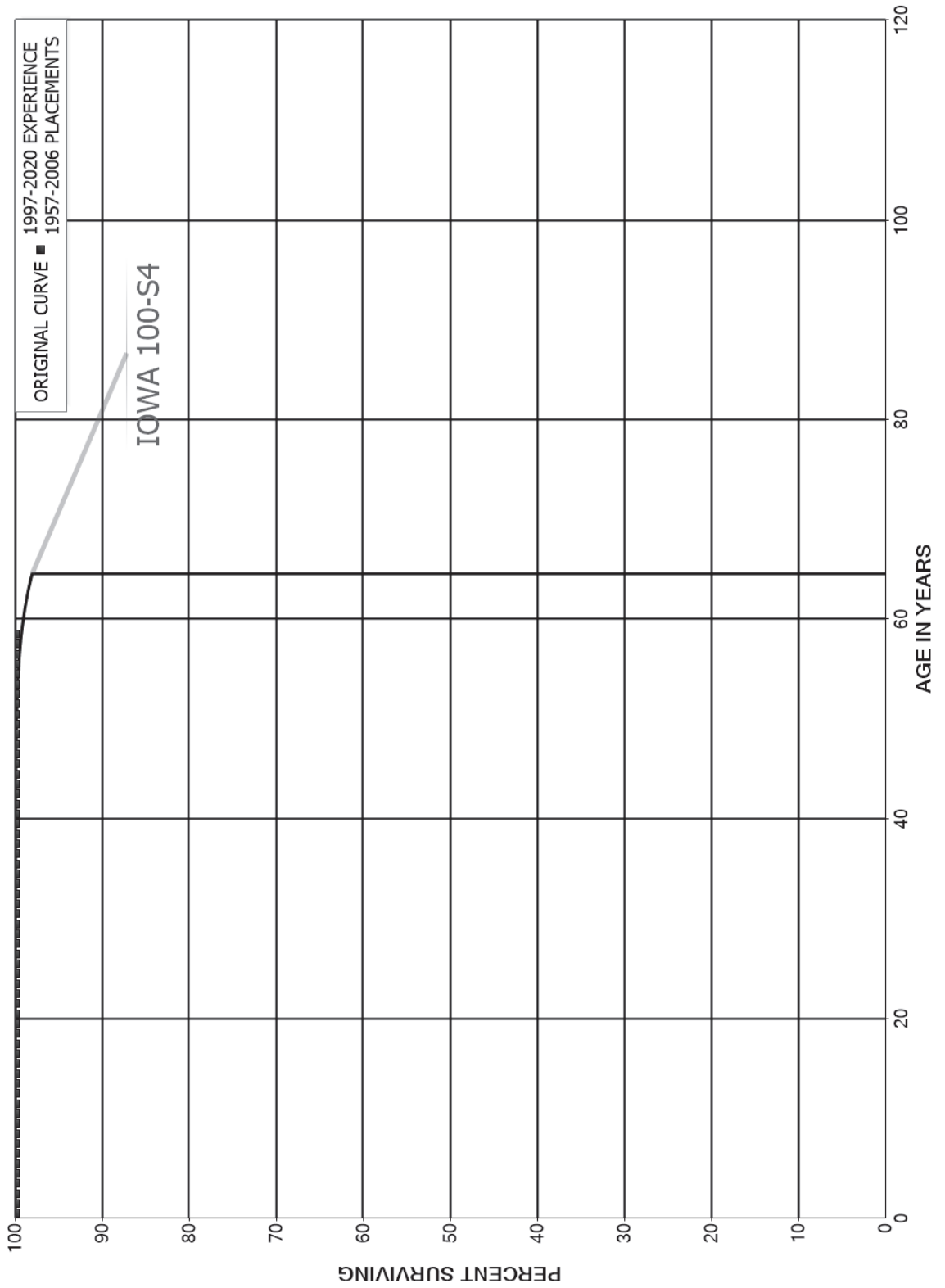
ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	COMPOSITE REMAINING LIFE (10)
							(9)=(8)/(6)	
GENERAL PLANT								
389.2 LAND RIGHTS		55-R4	0	178,597.59	79,351	99,247	4,002	2.24
390.0 STRUCTURES AND IMPROVEMENTS		50-R1	(10)	206,744,331.43	63,213,415	164,205,349	3,994,310	1.93
391.0 OFFICE FURNITURE AND EQUIPMENT		15-SQ	0	16,664,175.64	7,300,195	9,363,981	1,361,518	8.17
391.1 OFFICE FURNITURE AND EQUIPMENT		5-SQ	0	61,260,979.00	26,717,983	34,542,986	13,468,625	2.6
TOTAL OFFICE AND FURNITURE EQUIPMENT				77,925,154.64	34,018,178	43,906,977	14,830,143	
TRANSPORTATION EQUIPMENT								
392.1 CARS AND TRUCKS		11-L3	10	25,796,674.14	15,025,064	8,191,943	1,309,033	5.07
392.5 HEAVY TRUCKS		13-L2.5	10	65,265,989.29	29,666,986	29,072,405	3,458,509	8.4
392.6 TRAILERS		24-S1	10	7,121,682.66	2,343,431	4,066,065	230,215	17.7
TOTAL TRANSPORTATION EQUIPMENT				98,184,326.09	47,035,481	41,330,413	4,997,757	
STORES EQUIPMENT								
393.0 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	1,204,024.20	109,565	1,094,459	65,864	16.6
394.0 LABORATORY EQUIPMENT		25-SQ	0	21,009,692.88	4,072,895	16,936,798	1,064,738	15.9
395.0 POWER OPERATED EQUIPMENT		20-SQ	0	11,890,047.68	4,083,051	7,806,997	1,047,111	8.81
396.0 COMMUNICATION EQUIPMENT		20-L2	15	14,701,148.98	5,792,892	6,703,085	512,432	3.49
397.0 MISCELLANEOUS EQUIPMENT		10-SQ	0	32,766,020.51	19,348,110	13,417,911	3,277,176	10.00
398.0 MISCELLANEOUS EQUIPMENT		20-SQ	0	6,536,464.50	4,615,227	1,921,238	136,216	14.1
TOTAL GENERAL PLANT				471,139,808.50	182,368,163	297,422,474	29,929,749	9.9
TOTAL DEPRECIABLE ELECTRIC PLANT				13,702,169,788.89	5,018,598,725	12,911,888,166	454,708,587	28.4
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.0 ORGANIZATION				80,900.00				
310.1 LAND				11,423,732.95				
311.0 STRUCTURES AND IMPROVEMENTS - MUSTANG					1,522,527			
312.0 BOILER PLANT EQUIPMENT - MUSTANG					3,629,173			
314.0 TURBOGENERATOR UNITS - MUSTANG					3,695,357			
315.0 ACCESSORY ELECTRIC EQUIPMENT - MUSTANG					533,798			
316.0 MISCELLANEOUS POWER PLANT EQUIPMENT - MUSTANG					318,595			
317.0 ARO FOR STEAM PRODUCTION				19,807,988.04	(7,601,152)			
340.1 LAND								
REBUD 1				326,889.60				
MCCLAIN GAS 1				869,221.78	330,522			
FRONTIER 1				143,515.35				
MUSTANG CTS				101,936.34				
TOTAL LAND				2,147,630.85	330,522			
TOTAL LAND				3,578,183.92				
ARO FOR OTHER PRODUCTION								
347.0 LAND				37,060,910.86	(16,009,638)			
350.1 LAND				3,874,457.74				
359.0 ARO FOR TRANSMISSION				1,175,724.18	(321,763)			
360.1 LAND				9,000,641.17				
389.1 LAND				2,835,659.45				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				88,844,208.31	(13,902,580)			
TOTAL ELECTRIC PLANT				13,791,013,997.20	5,004,696,145	12,911,888,166	454,708,587	

* INDICATES LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
 ** NEW ASSETS IN ACCOUNT 358.00 WILL USE AN ACCRUAL RATE OF 2.22%.

NOTES:
 1) NEW ACCOUNTS WILL BE ESTABLISHED AFTER DECEMBER 31, 2020 WITH THE FOLLOWING RATES .
 RATE
 303.3 MISCELLANEOUS INTANGIBLE PLANT - BROADBAND LICENSING 5.00
 303.4 MISCELLANEOUS INTANGIBLE PLANT - SAP S4 SOFTWARE 6.67
 2) THE ACCRUAL RATE FOR NEW FIBER OPTIC ASSETS IN ACCOUNT 397.3 WILL BE 2.53% BASED ON A 40-YEAR LIFE.

PART VII. SERVICE LIFE STATISTICS

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 310.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2006

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	763,958		0.0000	1.0000	100.00
0.5	763,958		0.0000	1.0000	100.00
1.5	763,958		0.0000	1.0000	100.00
2.5	763,958		0.0000	1.0000	100.00
3.5	763,958		0.0000	1.0000	100.00
4.5	763,958		0.0000	1.0000	100.00
5.5	763,958		0.0000	1.0000	100.00
6.5	763,958		0.0000	1.0000	100.00
7.5	763,958		0.0000	1.0000	100.00
8.5	763,958		0.0000	1.0000	100.00
9.5	783,490		0.0000	1.0000	100.00
10.5	783,490		0.0000	1.0000	100.00
11.5	783,490		0.0000	1.0000	100.00
12.5	783,490		0.0000	1.0000	100.00
13.5	805,823		0.0000	1.0000	100.00
14.5	41,865		0.0000	1.0000	100.00
15.5	41,865		0.0000	1.0000	100.00
16.5	43,525		0.0000	1.0000	100.00
17.5	70,939		0.0000	1.0000	100.00
18.5	100,285		0.0000	1.0000	100.00
19.5	102,687		0.0000	1.0000	100.00
20.5	102,687		0.0000	1.0000	100.00
21.5	144,414		0.0000	1.0000	100.00
22.5	174,643		0.0000	1.0000	100.00
23.5	174,643		0.0000	1.0000	100.00
24.5	174,643		0.0000	1.0000	100.00
25.5	257,592		0.0000	1.0000	100.00
26.5	257,592		0.0000	1.0000	100.00
27.5	257,592		0.0000	1.0000	100.00
28.5	253,703		0.0000	1.0000	100.00
29.5	281,644		0.0000	1.0000	100.00
30.5	253,703		0.0000	1.0000	100.00
31.5	253,703		0.0000	1.0000	100.00
32.5	253,703		0.0000	1.0000	100.00
33.5	253,703		0.0000	1.0000	100.00
34.5	253,703		0.0000	1.0000	100.00
35.5	252,042		0.0000	1.0000	100.00
36.5	257,881		0.0000	1.0000	100.00
37.5	252,082		0.0000	1.0000	100.00
38.5	252,972		0.0000	1.0000	100.00

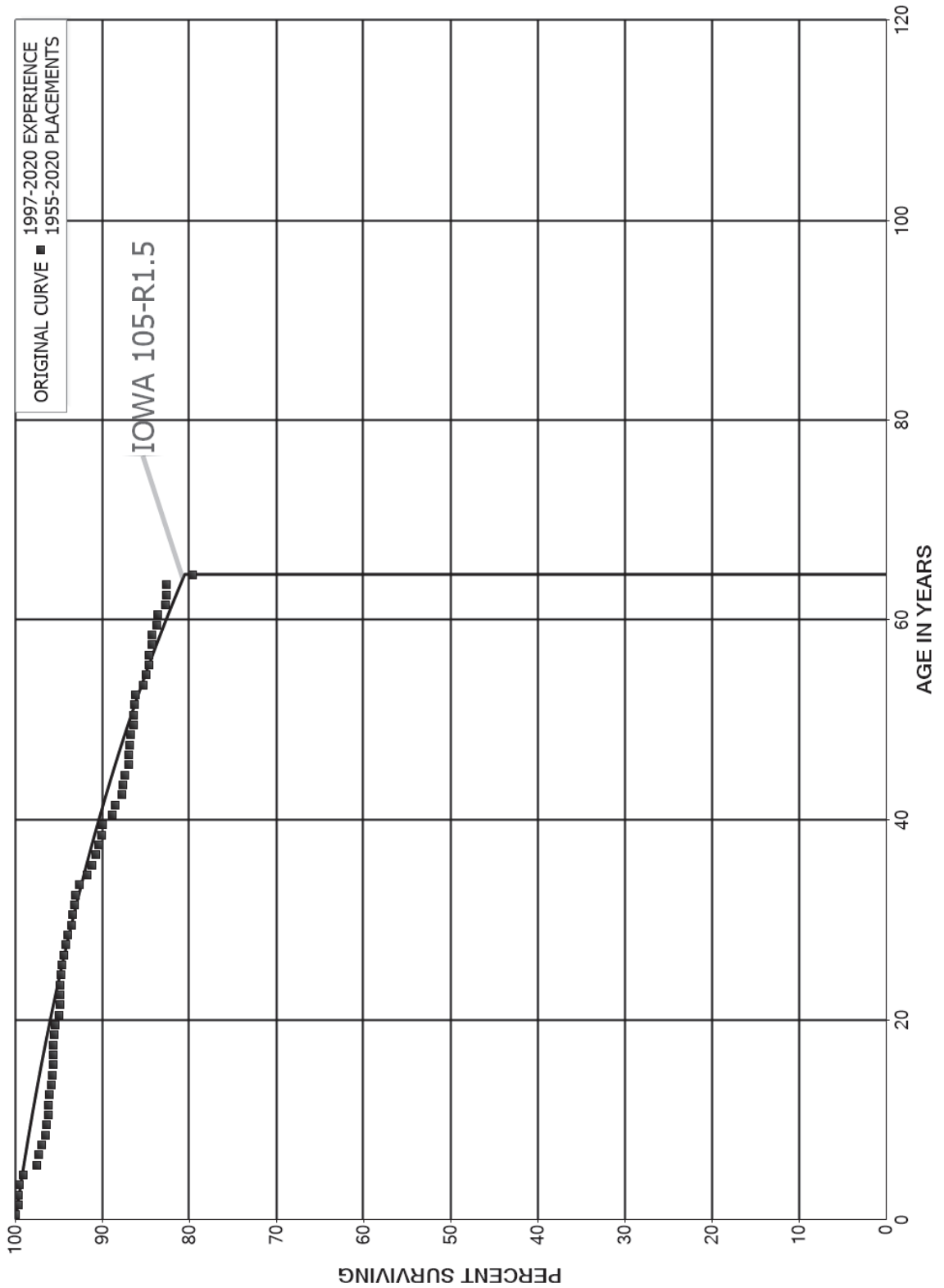
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2006			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	253,882		0.0000	1.0000	100.00
40.5	253,882		0.0000	1.0000	100.00
41.5	149,641		0.0000	1.0000	100.00
42.5	120,294		0.0000	1.0000	100.00
43.5	101,360		0.0000	1.0000	100.00
44.5	101,360		0.0000	1.0000	100.00
45.5	59,633		0.0000	1.0000	100.00
46.5	13,761		0.0000	1.0000	100.00
47.5	13,761		0.0000	1.0000	100.00
48.5	13,761		0.0000	1.0000	100.00
49.5	7,639		0.0000	1.0000	100.00
50.5	7,639		0.0000	1.0000	100.00
51.5	7,639		0.0000	1.0000	100.00
52.5	7,639		0.0000	1.0000	100.00
53.5	7,639		0.0000	1.0000	100.00
54.5	7,639		0.0000	1.0000	100.00
55.5	1,800		0.0000	1.0000	100.00
56.5	910		0.0000	1.0000	100.00
57.5	910		0.0000	1.0000	100.00
58.5					100.00

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,533,443	1,600	0.0000	1.0000	100.00
0.5	151,822,114	546,412	0.0036	0.9964	100.00
1.5	134,035,149	31,871	0.0002	0.9998	99.64
2.5	87,914,790	129,517	0.0015	0.9985	99.62
3.5	82,747,235	334,826	0.0040	0.9960	99.47
4.5	82,231,361	1,281,867	0.0156	0.9844	99.07
5.5	127,748,582	256,273	0.0020	0.9980	97.52
6.5	123,643,067	440,898	0.0036	0.9964	97.33
7.5	118,178,500	579,053	0.0049	0.9951	96.98
8.5	108,221,253	115,933	0.0011	0.9989	96.50
9.5	94,869,266	182,626	0.0019	0.9981	96.40
10.5	99,040,942	63,807	0.0006	0.9994	96.22
11.5	96,822,014	91,263	0.0009	0.9991	96.15
12.5	139,140,496	377,313	0.0027	0.9973	96.06
13.5	138,531,043	73,511	0.0005	0.9995	95.80
14.5	127,144,268	140,266	0.0011	0.9989	95.75
15.5	125,913,574	44,736	0.0004	0.9996	95.65
16.5	142,241,056		0.0000	1.0000	95.61
17.5	170,976,777	165,432	0.0010	0.9990	95.61
18.5	195,091,064	254,255	0.0013	0.9987	95.52
19.5	236,626,661	991,606	0.0042	0.9958	95.39
20.5	235,306,077	308,829	0.0013	0.9987	94.99
21.5	246,151,232	169,954	0.0007	0.9993	94.87
22.5	245,407,114	2,505	0.0000	1.0000	94.80
23.5	244,430,287	270,141	0.0011	0.9989	94.80
24.5	243,853,486	339,560	0.0014	0.9986	94.70
25.5	241,714,380	403,902	0.0017	0.9983	94.57
26.5	240,968,897	542,356	0.0023	0.9977	94.41
27.5	243,596,396	662,297	0.0027	0.9973	94.20
28.5	241,132,591	1,006,140	0.0042	0.9958	93.94
29.5	187,585,162	347,749	0.0019	0.9981	93.55
30.5	186,945,262	463,899	0.0025	0.9975	93.37
31.5	185,375,943	114,801	0.0006	0.9994	93.14
32.5	186,850,215	878,146	0.0047	0.9953	93.09
33.5	178,656,102	1,849,893	0.0104	0.9896	92.65
34.5	170,432,385	1,005,143	0.0059	0.9941	91.69
35.5	168,755,647	762,021	0.0045	0.9955	91.15
36.5	125,078,096	524,973	0.0042	0.9958	90.74
37.5	124,207,051	413,100	0.0033	0.9967	90.36
38.5	126,729,651	216,803	0.0017	0.9983	90.06

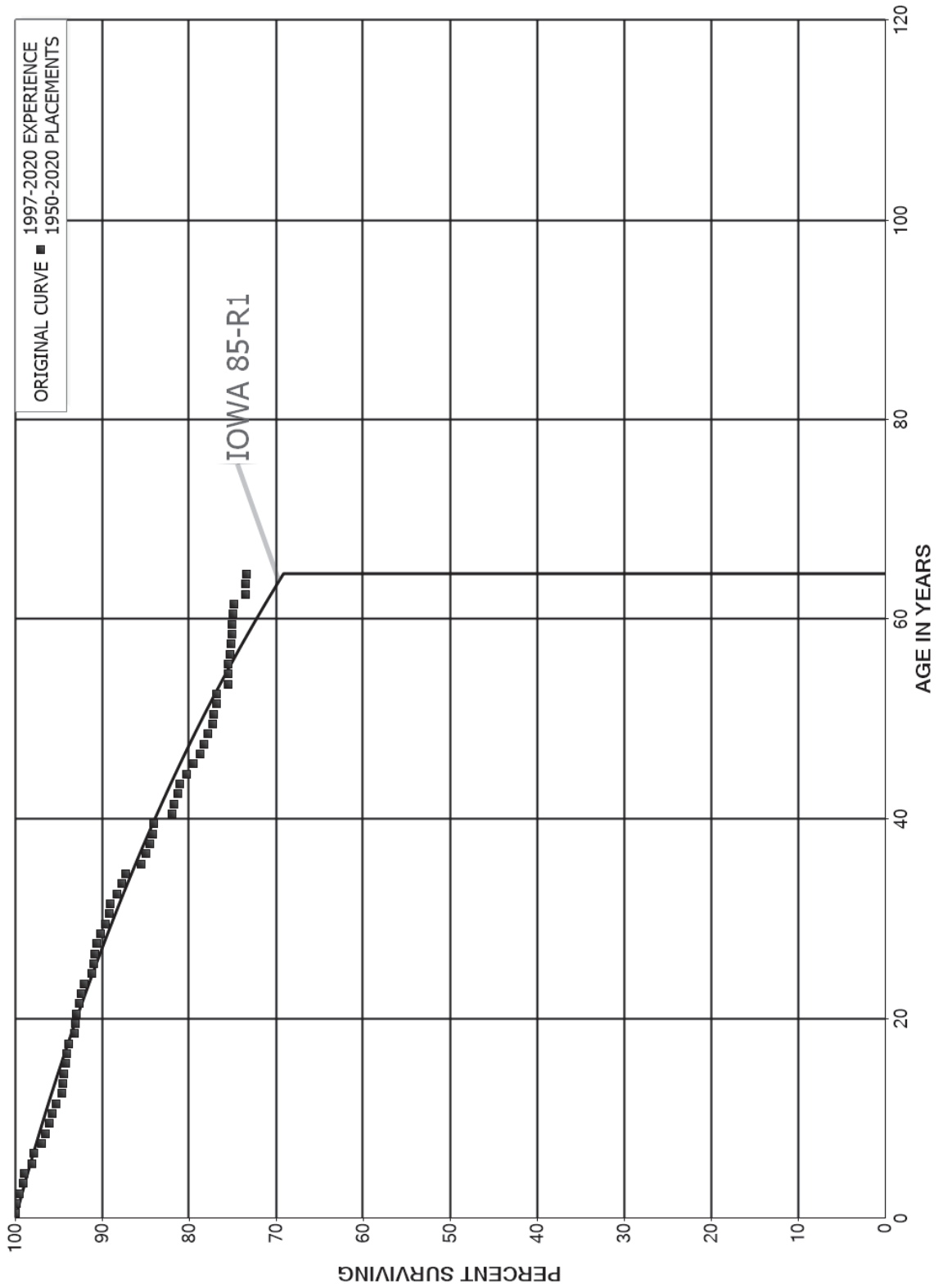
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	126,415,609	1,443,353	0.0114	0.9886	89.90
40.5	122,377,036	438,221	0.0036	0.9964	88.87
41.5	93,157,840	842,359	0.0090	0.9910	88.56
42.5	73,122,444	140,691	0.0019	0.9981	87.76
43.5	35,195,781	66,277	0.0019	0.9981	87.59
44.5	35,108,557	203,245	0.0058	0.9942	87.42
45.5	24,499,926	3,926	0.0002	0.9998	86.92
46.5	24,382,668	11,866	0.0005	0.9995	86.90
47.5	24,265,404	40,787	0.0017	0.9983	86.86
48.5	24,167,492	76,900	0.0032	0.9968	86.71
49.5	21,849,712	21,737	0.0010	0.9990	86.44
50.5	21,532,918	27,136	0.0013	0.9987	86.35
51.5	17,684,006	5,065	0.0003	0.9997	86.24
52.5	17,667,302	184,042	0.0104	0.9896	86.22
53.5	17,483,260	72,603	0.0042	0.9958	85.32
54.5	17,308,215	76,167	0.0044	0.9956	84.97
55.5	14,612,763	5,193	0.0004	0.9996	84.59
56.5	11,938,735	41,664	0.0035	0.9965	84.56
57.5	9,898,979		0.0000	1.0000	84.27
58.5	9,898,979	57,315	0.0058	0.9942	84.27
59.5	9,754,919	22,828	0.0023	0.9977	83.78
60.5	9,732,092	102,316	0.0105	0.9895	83.58
61.5	6,761,299	4,450	0.0007	0.9993	82.70
62.5	2,915,166	1,252	0.0004	0.9996	82.65
63.5	2,904,048	104,458	0.0360	0.9640	82.61
64.5					79.64

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 312.0 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,168,172,595	141,076	0.0001	0.9999	100.00
0.5	1,113,936,268	1,274,480	0.0011	0.9989	99.99
1.5	844,624,330	3,011,117	0.0036	0.9964	99.87
2.5	557,280,539	2,476,452	0.0044	0.9956	99.52
3.5	525,106,645	756,686	0.0014	0.9986	99.08
4.5	484,467,629	4,073,597	0.0084	0.9916	98.93
5.5	705,434,481	1,517,756	0.0022	0.9978	98.10
6.5	668,213,633	6,023,612	0.0090	0.9910	97.89
7.5	604,427,441	3,395,976	0.0056	0.9944	97.01
8.5	554,831,930	1,983,423	0.0036	0.9964	96.46
9.5	534,107,144	1,959,201	0.0037	0.9963	96.12
10.5	520,231,245	2,701,753	0.0052	0.9948	95.76
11.5	507,509,126	3,396,204	0.0067	0.9933	95.27
12.5	666,903,380	791,441	0.0012	0.9988	94.63
13.5	652,998,871	903,384	0.0014	0.9986	94.52
14.5	635,317,045	1,207,188	0.0019	0.9981	94.39
15.5	610,268,956	1,041,182	0.0017	0.9983	94.21
16.5	745,970,927	1,694,138	0.0023	0.9977	94.05
17.5	773,927,326	4,997,445	0.0065	0.9935	93.83
18.5	876,033,434	1,744,133	0.0020	0.9980	93.23
19.5	954,337,668	1,392,847	0.0015	0.9985	93.04
20.5	950,679,719	2,762,011	0.0029	0.9971	92.91
21.5	982,817,744	2,263,012	0.0023	0.9977	92.64
22.5	978,438,740	4,010,028	0.0041	0.9959	92.42
23.5	982,229,259	9,132,871	0.0093	0.9907	92.04
24.5	970,426,995	2,470,293	0.0025	0.9975	91.19
25.5	967,983,346	869,297	0.0009	0.9991	90.96
26.5	964,769,060	3,226,141	0.0033	0.9967	90.87
27.5	966,165,382	4,483,003	0.0046	0.9954	90.57
28.5	950,913,836	5,530,695	0.0058	0.9942	90.15
29.5	655,126,098	3,089,427	0.0047	0.9953	89.63
30.5	650,081,478	1,055,110	0.0016	0.9984	89.20
31.5	639,752,417	5,548,475	0.0087	0.9913	89.06
32.5	640,726,332	4,199,173	0.0066	0.9934	88.29
33.5	630,445,017	2,812,933	0.0045	0.9955	87.71
34.5	625,721,766	12,931,061	0.0207	0.9793	87.32
35.5	612,497,181	4,255,676	0.0069	0.9931	85.51
36.5	450,765,649	2,096,540	0.0047	0.9953	84.92
37.5	447,633,548	1,694,120	0.0038	0.9962	84.52
38.5	448,743,564	877,415	0.0020	0.9980	84.20

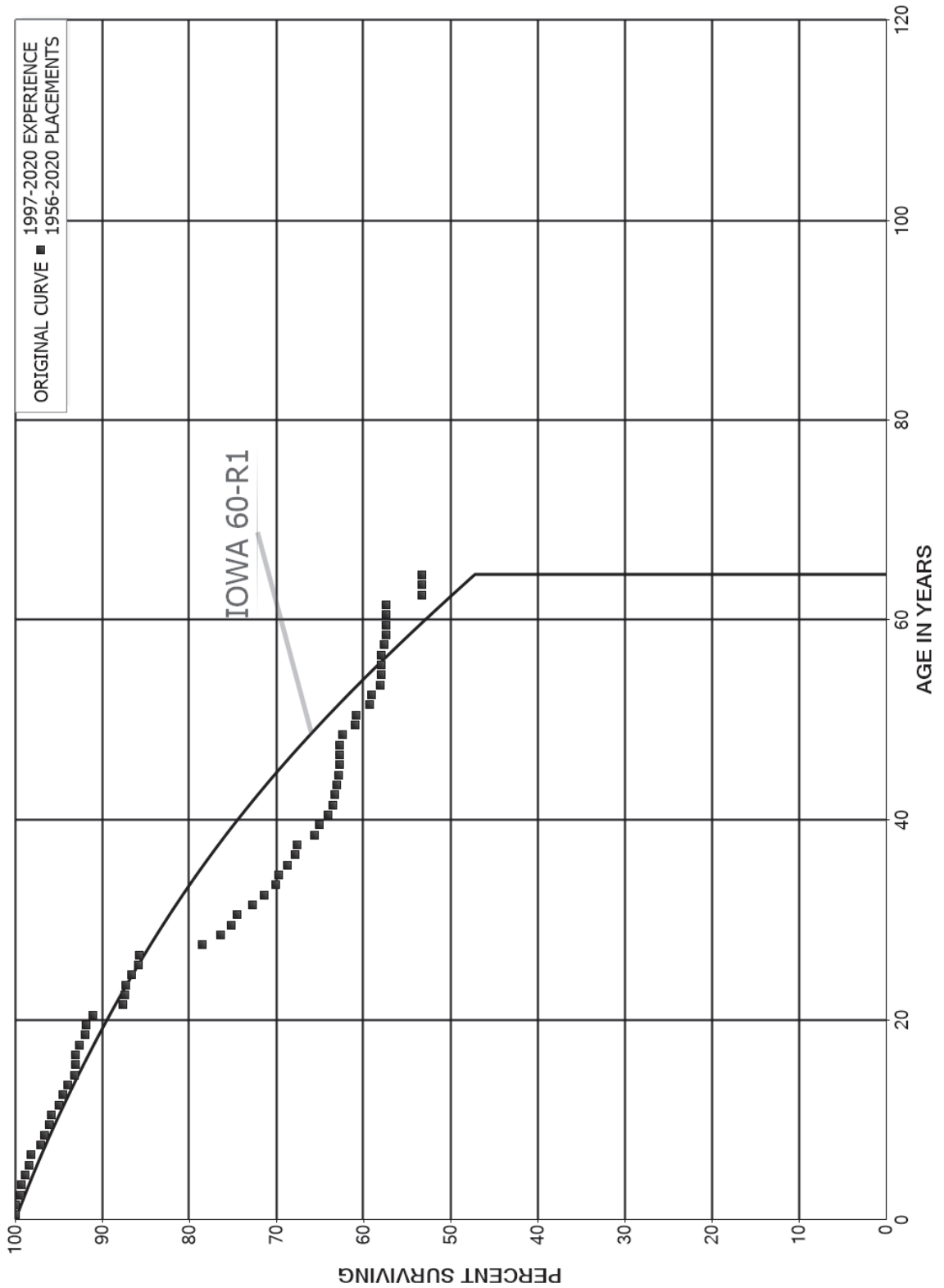
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	447,536,307	10,826,690	0.0242	0.9758	84.04
40.5	319,373,265	1,192,907	0.0037	0.9963	82.00
41.5	275,016,941	1,220,421	0.0044	0.9956	81.70
42.5	168,804,486	456,464	0.0027	0.9973	81.34
43.5	111,045,711	1,094,351	0.0099	0.9901	81.12
44.5	109,577,226	1,131,494	0.0103	0.9897	80.32
45.5	75,357,689	707,260	0.0094	0.9906	79.49
46.5	74,608,008	428,331	0.0057	0.9943	78.74
47.5	61,454,139	391,985	0.0064	0.9936	78.29
48.5	61,049,909	402,092	0.0066	0.9934	77.79
49.5	51,123,814	90,993	0.0018	0.9982	77.28
50.5	51,022,806	165,862	0.0033	0.9967	77.14
51.5	41,714,329	27,854	0.0007	0.9993	76.89
52.5	41,686,475	705,033	0.0169	0.9831	76.84
53.5	40,981,442	7,212	0.0002	0.9998	75.54
54.5	41,110,182	14,905	0.0004	0.9996	75.53
55.5	34,027,329	75,248	0.0022	0.9978	75.50
56.5	25,983,981	70,873	0.0027	0.9973	75.33
57.5	14,879,129	4,610	0.0003	0.9997	75.13
58.5	14,862,922	12,464	0.0008	0.9992	75.10
59.5	12,414,103	8,626	0.0007	0.9993	75.04
60.5	12,405,477	19,710	0.0016	0.9984	74.99
61.5	7,205,498	129,458	0.0180	0.9820	74.87
62.5	962,101		0.0000	1.0000	73.52
63.5	595,689	1,029	0.0017	0.9983	73.52
64.5					73.40

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 314.0 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	333,467,619	56,076	0.0002	0.9998	100.00
0.5	318,400,031	28,728	0.0001	0.9999	99.98
1.5	289,049,693	1,676,438	0.0058	0.9942	99.97
2.5	287,374,770	455,728	0.0016	0.9984	99.39
3.5	283,649,510	1,053,669	0.0037	0.9963	99.24
4.5	255,716,254	1,227,666	0.0048	0.9952	98.87
5.5	292,098,289	764,440	0.0026	0.9974	98.39
6.5	292,703,081	3,137,139	0.0107	0.9893	98.14
7.5	260,741,897	1,329,585	0.0051	0.9949	97.08
8.5	245,654,773	1,446,994	0.0059	0.9941	96.59
9.5	250,058,868	556,826	0.0022	0.9978	96.02
10.5	239,351,808	2,179,795	0.0091	0.9909	95.81
11.5	236,505,914	1,013,400	0.0043	0.9957	94.93
12.5	284,483,437	1,643,526	0.0058	0.9942	94.53
13.5	259,969,614	2,175,212	0.0084	0.9916	93.98
14.5	247,988,683	210,222	0.0008	0.9992	93.19
15.5	198,354,441	129,674	0.0007	0.9993	93.12
16.5	234,666,616	1,068,836	0.0046	0.9954	93.05
17.5	245,655,664	1,923,356	0.0078	0.9922	92.63
18.5	261,828,041	277,660	0.0011	0.9989	91.91
19.5	279,190,247	2,223,481	0.0080	0.9920	91.81
20.5	270,834,622	10,298,099	0.0380	0.9620	91.08
21.5	272,645,643	734,020	0.0027	0.9973	87.61
22.5	271,969,157	361,814	0.0013	0.9987	87.38
23.5	274,366,998	2,033,590	0.0074	0.9926	87.26
24.5	266,609,755	2,371,261	0.0089	0.9911	86.61
25.5	263,958,903	433,690	0.0016	0.9984	85.84
26.5	273,323,791	22,879,261	0.0837	0.9163	85.70
27.5	250,771,793	6,848,250	0.0273	0.9727	78.53
28.5	249,394,101	3,825,502	0.0153	0.9847	76.39
29.5	185,941,584	1,812,338	0.0097	0.9903	75.21
30.5	181,403,932	4,315,372	0.0238	0.9762	74.48
31.5	172,742,117	3,154,233	0.0183	0.9817	72.71
32.5	179,190,221	3,168,228	0.0177	0.9823	71.38
33.5	156,996,964	840,216	0.0054	0.9946	70.12
34.5	156,029,417	2,208,575	0.0142	0.9858	69.74
35.5	150,537,005	1,979,563	0.0132	0.9868	68.76
36.5	119,978,296	345,549	0.0029	0.9971	67.85
37.5	119,403,361	3,538,661	0.0296	0.9704	67.66
38.5	120,318,383	991,252	0.0082	0.9918	65.65

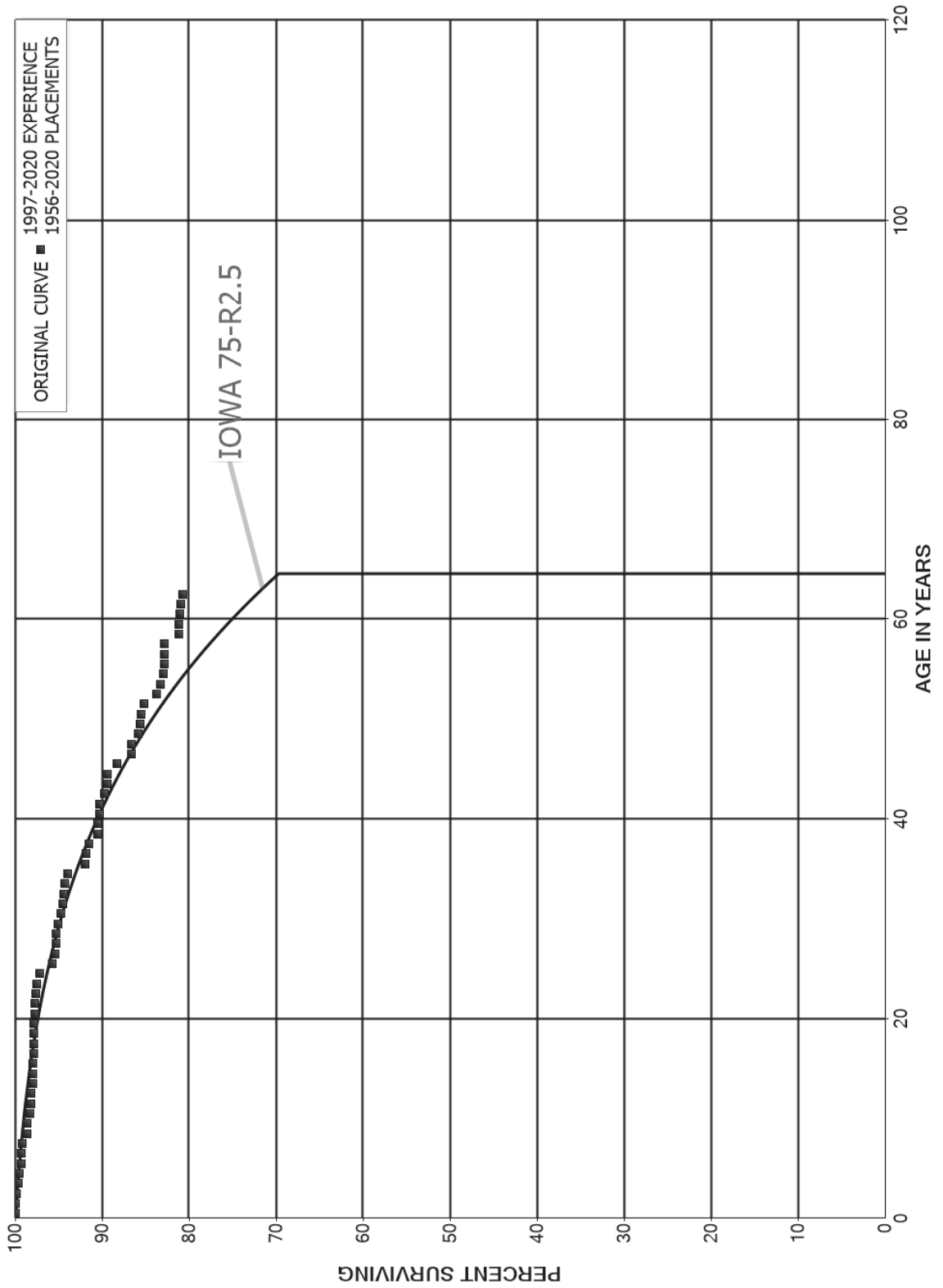
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	119,315,109	1,900,388	0.0159	0.9841	65.11
40.5	108,756,054	945,710	0.0087	0.9913	64.07
41.5	102,115,852	365,742	0.0036	0.9964	63.52
42.5	84,643,299	313,821	0.0037	0.9963	63.29
43.5	79,776,864	231,288	0.0029	0.9971	63.05
44.5	79,062,383	175,904	0.0022	0.9978	62.87
45.5	67,622,407	10,664	0.0002	0.9998	62.73
46.5	67,377,164	23,040	0.0003	0.9997	62.72
47.5	64,447,638	328,231	0.0051	0.9949	62.70
48.5	62,468,783	1,469,461	0.0235	0.9765	62.38
49.5	59,489,337	106,288	0.0018	0.9982	60.91
50.5	49,078,072	1,212,973	0.0247	0.9753	60.80
51.5	45,840,071	141,673	0.0031	0.9969	59.30
52.5	40,520,783	740,068	0.0183	0.9817	59.12
53.5	36,478,997	24,875	0.0007	0.9993	58.04
54.5	36,212,847	45,551	0.0013	0.9987	58.00
55.5	30,879,598	9,700	0.0003	0.9997	57.93
56.5	23,262,406	103,691	0.0045	0.9955	57.91
57.5	15,288,038	60,005	0.0039	0.9961	57.65
58.5	15,212,633		0.0000	1.0000	57.42
59.5	10,476,008		0.0000	1.0000	57.42
60.5	10,441,181		0.0000	1.0000	57.42
61.5	5,584,999	401,597	0.0719	0.9281	57.42
62.5	36,000		0.0000	1.0000	53.29
63.5	36,000		0.0000	1.0000	53.29
64.5					53.29

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,239,223	15,525	0.0003	0.9997	100.00
0.5	45,847,870	16,076	0.0004	0.9996	99.97
1.5	44,944,293	63,968	0.0014	0.9986	99.93
2.5	43,499,164	53,376	0.0012	0.9988	99.79
3.5	42,880,649	51,825	0.0012	0.9988	99.67
4.5	40,595,935	93,553	0.0023	0.9977	99.55
5.5	55,576,141	48,210	0.0009	0.9991	99.32
6.5	56,204,530	30,958	0.0006	0.9994	99.23
7.5	53,421,261	320,471	0.0060	0.9940	99.18
8.5	48,599,663	9,835	0.0002	0.9998	98.58
9.5	90,244,020	265,515	0.0029	0.9971	98.56
10.5	89,255,254	109,392	0.0012	0.9988	98.27
11.5	89,698,732	23,006	0.0003	0.9997	98.15
12.5	87,692,323	140,269	0.0016	0.9984	98.13
13.5	85,192,758		0.0000	1.0000	97.97
14.5	84,768,749	6,302	0.0001	0.9999	97.97
15.5	84,121,294	111,779	0.0013	0.9987	97.96
16.5	119,469,553	12,162	0.0001	0.9999	97.83
17.5	118,370,762	1,464	0.0000	1.0000	97.82
18.5	129,508,916	14,867	0.0001	0.9999	97.82
19.5	146,976,313	193,647	0.0013	0.9987	97.81
20.5	146,529,549	7,071	0.0000	1.0000	97.68
21.5	148,192,362	61,527	0.0004	0.9996	97.68
22.5	148,080,526	121,389	0.0008	0.9992	97.64
23.5	149,076,511	641,190	0.0043	0.9957	97.56
24.5	147,441,547	2,212,030	0.0150	0.9850	97.14
25.5	144,928,342	438,074	0.0030	0.9970	95.68
26.5	143,922,979	92,540	0.0006	0.9994	95.39
27.5	145,382,849	149,552	0.0010	0.9990	95.33
28.5	144,197,544	266,500	0.0018	0.9982	95.23
29.5	114,568,226	364,044	0.0032	0.9968	95.05
30.5	113,022,478	268,483	0.0024	0.9976	94.75
31.5	112,514,983	171,748	0.0015	0.9985	94.53
32.5	113,477,575	136,296	0.0012	0.9988	94.38
33.5	69,382,905	269,642	0.0039	0.9961	94.27
34.5	68,689,974	1,398,685	0.0204	0.9796	93.90
35.5	67,113,954	86,435	0.0013	0.9987	91.99
36.5	68,017,686	290,185	0.0043	0.9957	91.87
37.5	67,863,431	691,939	0.0102	0.9898	91.48
38.5	68,275,960	59,377	0.0009	0.9991	90.55

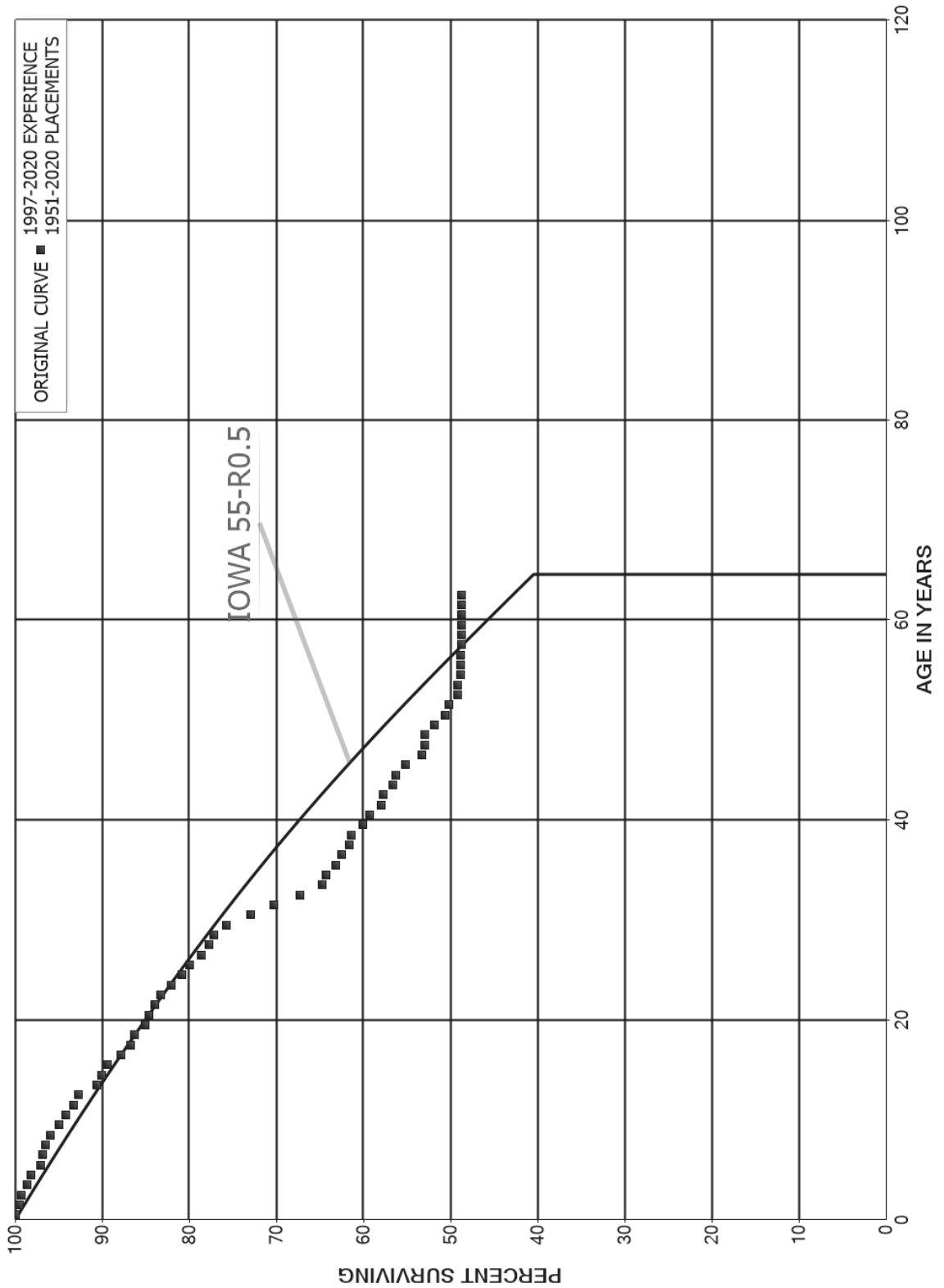
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1997-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	68,216,583	123,330	0.0018	0.9982	90.47	
40.5	37,112,172	6,032	0.0002	0.9998	90.31	
41.5	36,720,314	232,065	0.0063	0.9937	90.29	
42.5	26,672,257	87,424	0.0033	0.9967	89.72	
43.5	10,331,121	769	0.0001	0.9999	89.43	
44.5	10,329,952	134,153	0.0130	0.9870	89.42	
45.5	8,298,719	155,718	0.0188	0.9812	88.26	
46.5	8,138,988	1,742	0.0002	0.9998	86.60	
47.5	7,108,250	58,930	0.0083	0.9917	86.58	
48.5	7,049,320	22,931	0.0033	0.9967	85.87	
49.5	6,914,049	3,623	0.0005	0.9995	85.59	
50.5	6,910,573	31,344	0.0045	0.9955	85.54	
51.5	5,781,137	99,730	0.0173	0.9827	85.15	
52.5	5,681,407	27,615	0.0049	0.9951	83.68	
53.5	5,595,506	22,113	0.0040	0.9960	83.28	
54.5	5,545,572	5,134	0.0009	0.9991	82.95	
55.5	4,571,325	4,840	0.0011	0.9989	82.87	
56.5	3,288,576		0.0000	1.0000	82.78	
57.5	2,283,888	45,054	0.0197	0.9803	82.78	
58.5	2,117,013		0.0000	1.0000	81.15	
59.5	1,962,028	3,318	0.0017	0.9983	81.15	
60.5	1,958,710	2,293	0.0012	0.9988	81.01	
61.5	813,953	1,676	0.0021	0.9979	80.92	
62.5					80.75	

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,542,679	5,559	0.0001	0.9999	100.00
0.5	37,076,540	197,013	0.0053	0.9947	99.99
1.5	34,800,523	47,543	0.0014	0.9986	99.45
2.5	32,273,436	220,116	0.0068	0.9932	99.32
3.5	30,961,801	155,212	0.0050	0.9950	98.64
4.5	30,530,170	335,096	0.0110	0.9890	98.15
5.5	34,595,553	98,363	0.0028	0.9972	97.07
6.5	34,032,786	116,431	0.0034	0.9966	96.79
7.5	35,419,269	204,392	0.0058	0.9942	96.46
8.5	33,703,749	315,209	0.0094	0.9906	95.91
9.5	39,860,915	352,441	0.0088	0.9912	95.01
10.5	38,706,073	355,517	0.0092	0.9908	94.17
11.5	37,679,065	236,207	0.0063	0.9937	93.30
12.5	37,508,582	858,948	0.0229	0.9771	92.72
13.5	36,329,816	214,841	0.0059	0.9941	90.60
14.5	35,850,066	283,069	0.0079	0.9921	90.06
15.5	35,274,424	598,720	0.0170	0.9830	89.35
16.5	38,967,138	470,548	0.0121	0.9879	87.83
17.5	39,410,929	230,703	0.0059	0.9941	86.77
18.5	39,964,671	548,865	0.0137	0.9863	86.26
19.5	40,552,877	240,027	0.0059	0.9941	85.08
20.5	40,061,341	322,793	0.0081	0.9919	84.58
21.5	37,895,556	253,965	0.0067	0.9933	83.89
22.5	36,929,678	578,821	0.0157	0.9843	83.33
23.5	31,535,745	437,450	0.0139	0.9861	82.03
24.5	30,450,415	351,406	0.0115	0.9885	80.89
25.5	30,354,623	500,521	0.0165	0.9835	79.95
26.5	29,637,617	359,114	0.0121	0.9879	78.64
27.5	28,909,770	186,980	0.0065	0.9935	77.68
28.5	28,559,200	545,642	0.0191	0.9809	77.18
29.5	18,131,017	652,829	0.0360	0.9640	75.71
30.5	16,604,945	624,249	0.0376	0.9624	72.98
31.5	14,097,426	599,783	0.0425	0.9575	70.24
32.5	13,230,876	504,931	0.0382	0.9618	67.25
33.5	8,426,011	51,742	0.0061	0.9939	64.68
34.5	8,166,185	137,477	0.0168	0.9832	64.28
35.5	7,917,031	94,139	0.0119	0.9881	63.20
36.5	8,318,302	107,239	0.0129	0.9871	62.45
37.5	7,881,087	26,607	0.0034	0.9966	61.65
38.5	7,550,361	171,918	0.0228	0.9772	61.44

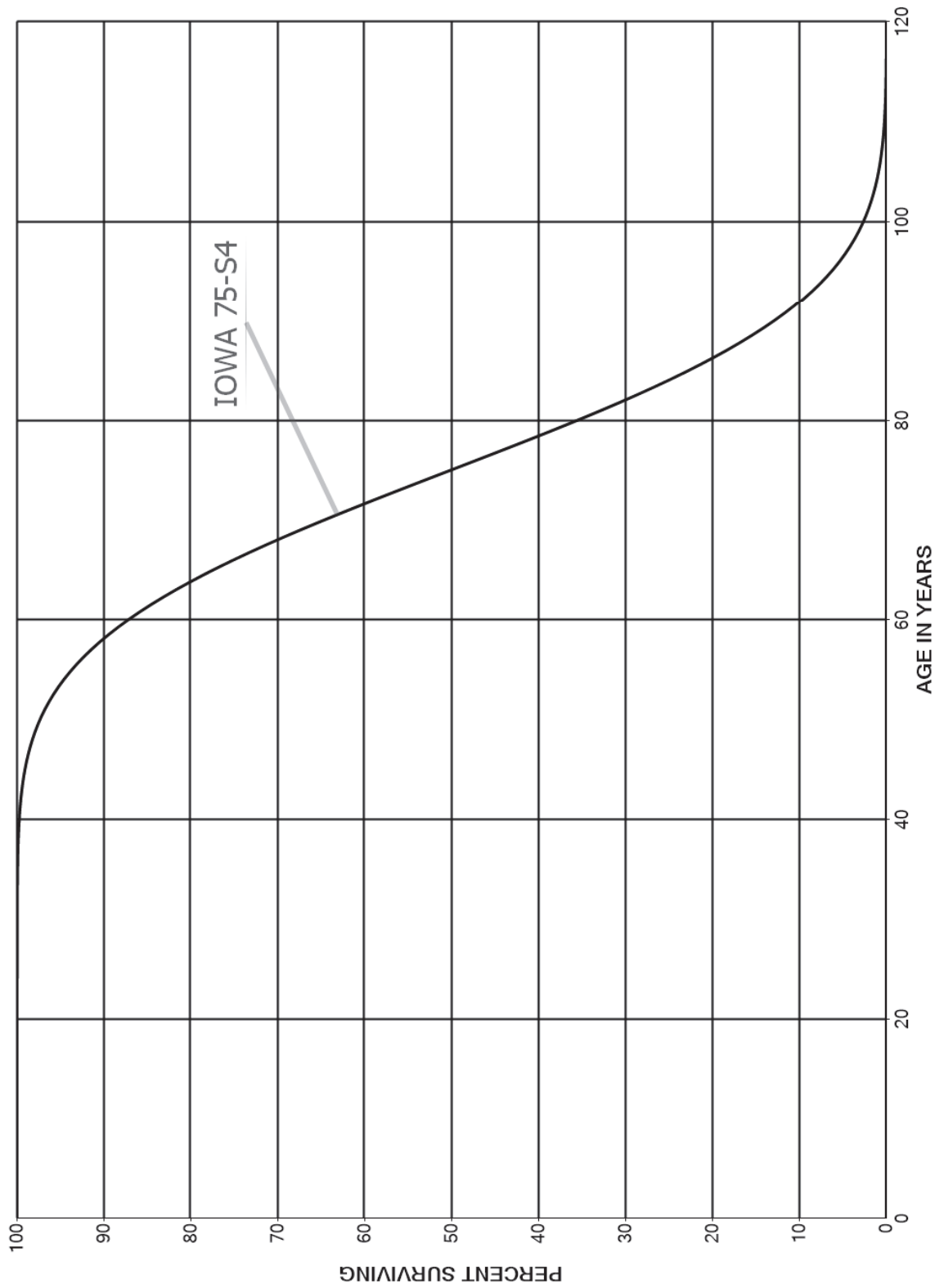
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

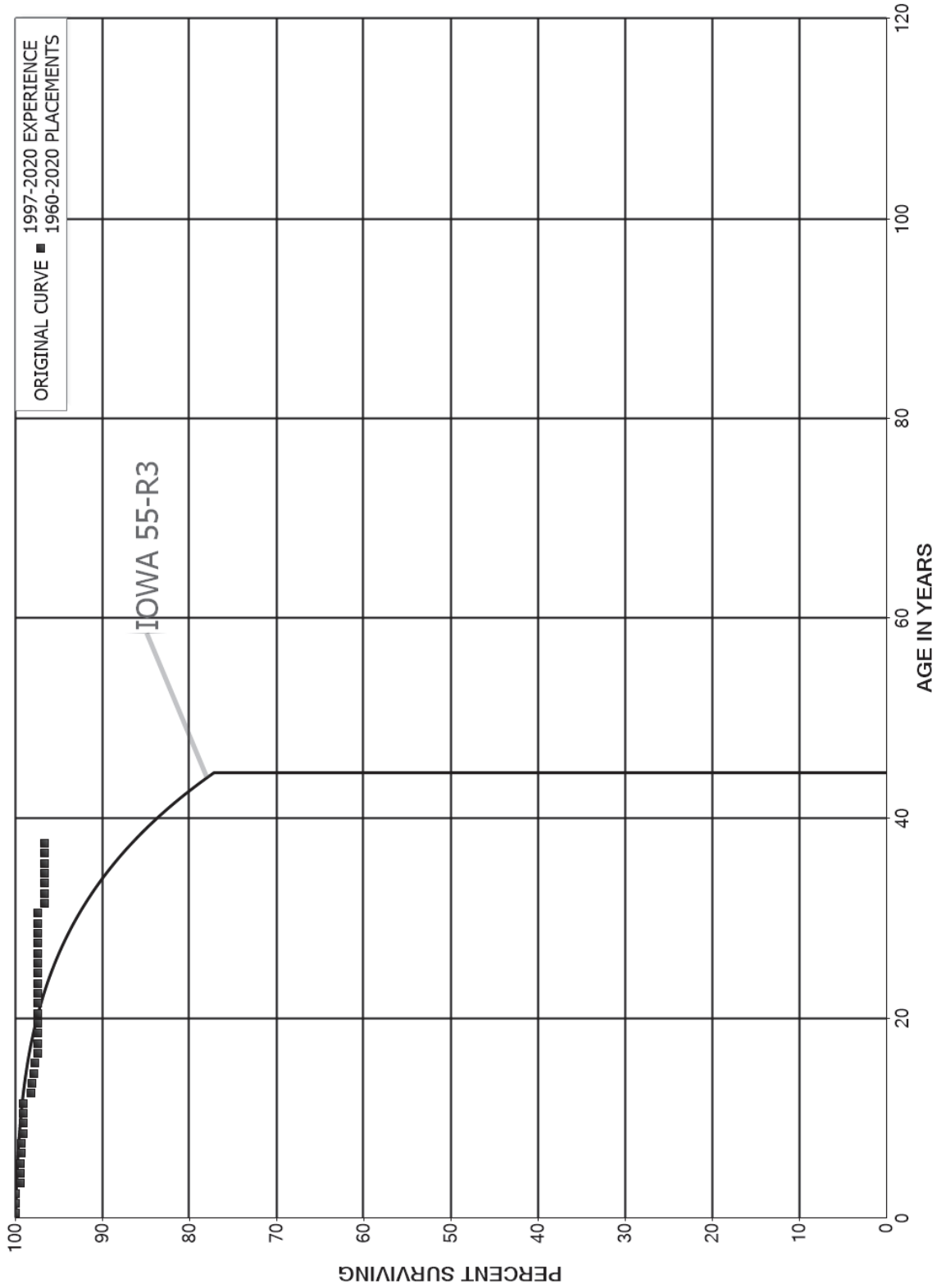
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,292,752	94,680	0.0130	0.9870	60.04
40.5	4,353,593	95,239	0.0219	0.9781	59.26
41.5	3,896,169	18,321	0.0047	0.9953	57.96
42.5	3,470,408	66,115	0.0191	0.9809	57.69
43.5	2,558,168	13,668	0.0053	0.9947	56.59
44.5	2,544,500	48,246	0.0190	0.9810	56.29
45.5	2,084,678	74,733	0.0358	0.9642	55.22
46.5	2,009,945	9,799	0.0049	0.9951	53.24
47.5	1,990,648		0.0000	1.0000	52.98
48.5	1,985,421	43,433	0.0219	0.9781	52.98
49.5	1,516,710	34,413	0.0227	0.9773	51.82
50.5	1,471,234	14,424	0.0098	0.9902	50.65
51.5	1,454,774	29,680	0.0204	0.9796	50.15
52.5	1,422,512		0.0000	1.0000	49.13
53.5	1,422,512	9,853	0.0069	0.9931	49.13
54.5	1,410,882		0.0000	1.0000	48.79
55.5	1,321,043		0.0000	1.0000	48.79
56.5	1,314,306	1,687	0.0013	0.9987	48.79
57.5	451,913		0.0000	1.0000	48.73
58.5	451,913		0.0000	1.0000	48.73
59.5	451,913		0.0000	1.0000	48.73
60.5	451,913		0.0000	1.0000	48.73
61.5	5,071		0.0000	1.0000	48.73
62.5					48.73

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 340.2 LAND RIGHTS
SMOOTH SURVIVOR CURVE



OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,020,465	1,440	0.0000	1.0000	100.00
0.5	53,462,495	9,460	0.0002	0.9998	100.00
1.5	53,281,885		0.0000	1.0000	99.98
2.5	42,388,411	236,386	0.0056	0.9944	99.98
3.5	55,785,274	3,012	0.0001	0.9999	99.42
4.5	53,368,148	10,038	0.0002	0.9998	99.42
5.5	44,557,340	53,423	0.0012	0.9988	99.40
6.5	43,908,855	15,364	0.0003	0.9997	99.28
7.5	48,502,147	73,656	0.0015	0.9985	99.24
8.5	48,237,835	18,970	0.0004	0.9996	99.09
9.5	47,160,918	14,178	0.0003	0.9997	99.05
10.5	48,195,657		0.0000	1.0000	99.02
11.5	48,253,017	410,633	0.0085	0.9915	99.02
12.5	47,842,384	71,947	0.0015	0.9985	98.18
13.5	49,366,091	87,202	0.0018	0.9982	98.03
14.5	46,663,587	56,605	0.0012	0.9988	97.86
15.5	45,426,878	137,542	0.0030	0.9970	97.74
16.5	10,487,444	8,910	0.0008	0.9992	97.45
17.5	9,574,505		0.0000	1.0000	97.36
18.5	9,590,792		0.0000	1.0000	97.36
19.5	7,435,425		0.0000	1.0000	97.36
20.5	6,457,127		0.0000	1.0000	97.36
21.5	6,457,127		0.0000	1.0000	97.36
22.5	6,457,127		0.0000	1.0000	97.36
23.5	6,457,127		0.0000	1.0000	97.36
24.5	6,457,127		0.0000	1.0000	97.36
25.5	6,315,102		0.0000	1.0000	97.36
26.5	5,786,715		0.0000	1.0000	97.36
27.5	5,330,978		0.0000	1.0000	97.36
28.5	5,330,978		0.0000	1.0000	97.36
29.5	5,330,978		0.0000	1.0000	97.36
30.5	4,953,895	40,346	0.0081	0.9919	97.36
31.5	62,485		0.0000	1.0000	96.57
32.5	62,485		0.0000	1.0000	96.57
33.5	469,177		0.0000	1.0000	96.57
34.5	452,890		0.0000	1.0000	96.57
35.5	452,890		0.0000	1.0000	96.57
36.5	66,806		0.0000	1.0000	96.57
37.5	66,806		0.0000	1.0000	96.57
38.5	66,806		0.0000	1.0000	96.57

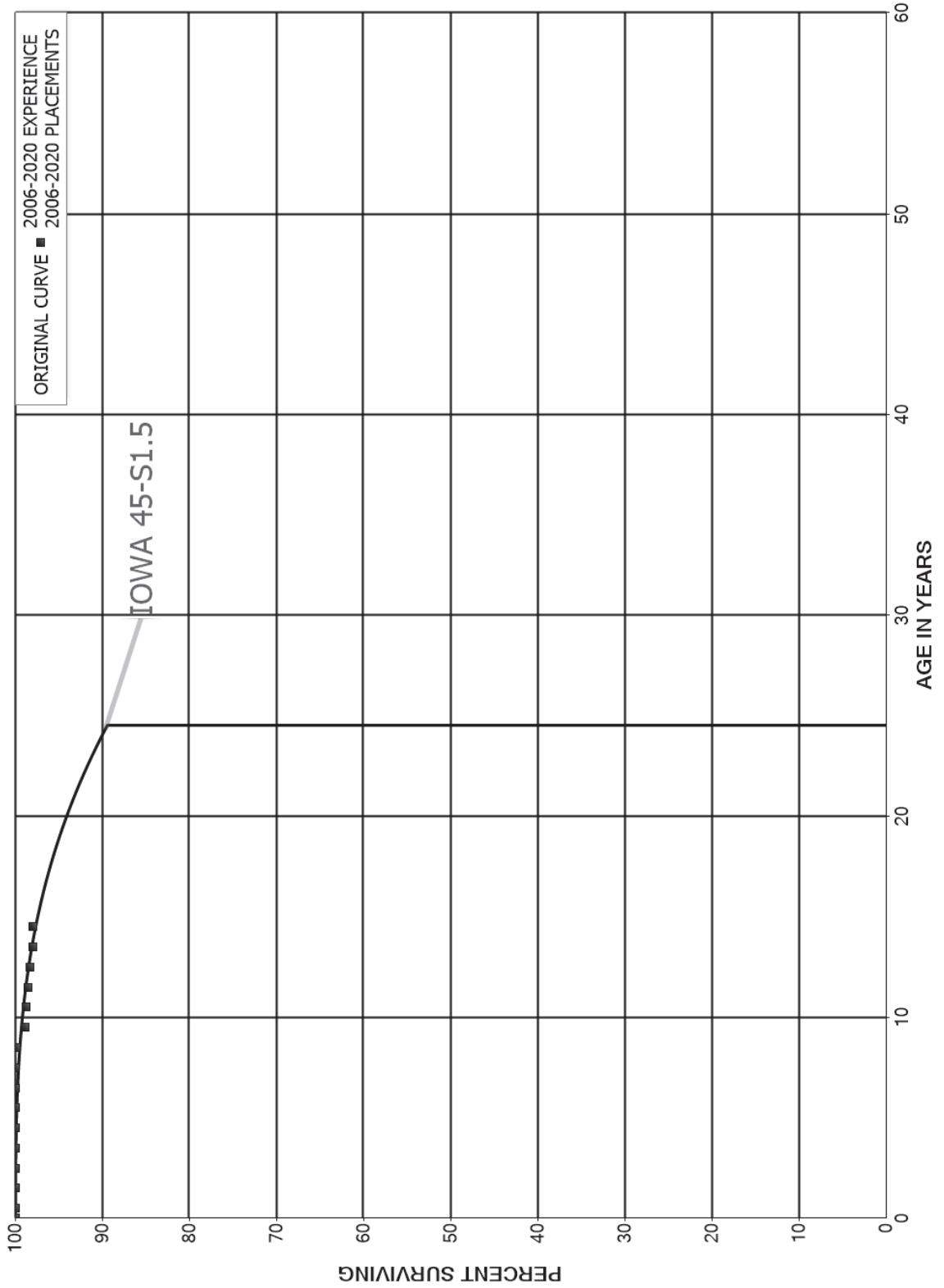
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,806		0.0000	1.0000	96.57
40.5	66,806		0.0000	1.0000	96.57
41.5	66,806		0.0000	1.0000	96.57
42.5	66,806		0.0000	1.0000	96.57
43.5	66,806		0.0000	1.0000	96.57
44.5	66,806		0.0000	1.0000	96.57
45.5	66,806		0.0000	1.0000	96.57
46.5	66,806		0.0000	1.0000	96.57
47.5	20,608		0.0000	1.0000	96.57
48.5	20,608		0.0000	1.0000	96.57
49.5					96.57
50.5					
51.5	4,378		0.0000		
52.5	4,378		0.0000		
53.5	4,378		0.0000		
54.5					
55.5					
56.5					
57.5	1,661		0.0000		
58.5	1,661		0.0000		
59.5	1,661		0.0000		
60.5					

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



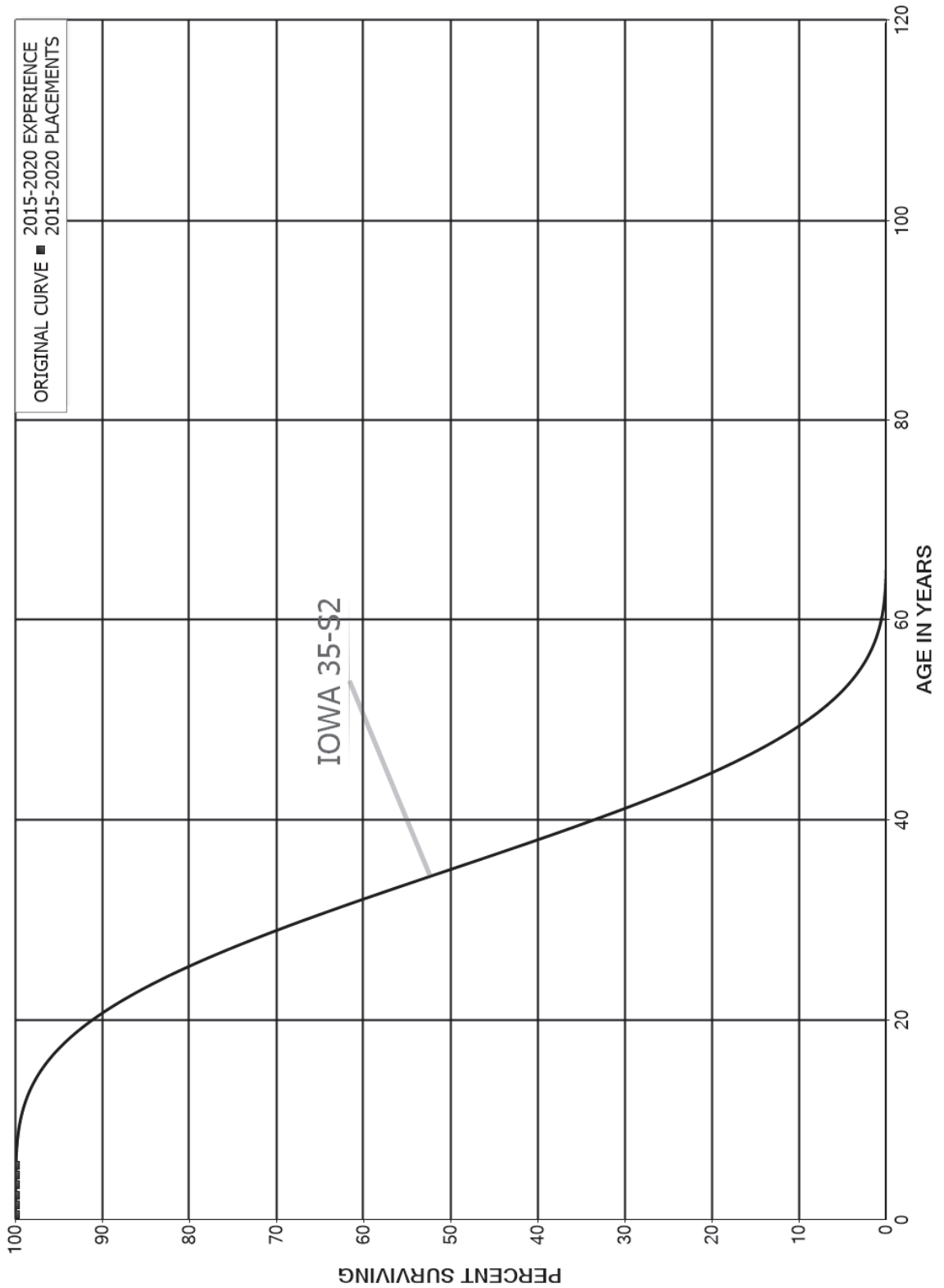
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2020			EXPERIENCE BAND 2006-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,320,048		0.0000	1.0000	100.00
0.5	19,275,212		0.0000	1.0000	100.00
1.5	19,243,669		0.0000	1.0000	100.00
2.5	19,220,807	11,268	0.0006	0.9994	100.00
3.5	19,186,547		0.0000	1.0000	99.94
4.5	19,177,321		0.0000	1.0000	99.94
5.5	19,177,321	4,820	0.0003	0.9997	99.94
6.5	19,160,401		0.0000	1.0000	99.92
7.5	18,903,322	18,555	0.0010	0.9990	99.92
8.5	18,800,829	188,968	0.0101	0.9899	99.82
9.5	7,270,652	7,143	0.0010	0.9990	98.81
10.5	7,263,509	16,914	0.0023	0.9977	98.72
11.5	2,165,143	5,518	0.0025	0.9975	98.49
12.5	2,159,624	5,230	0.0024	0.9976	98.24
13.5	2,154,394		0.0000	1.0000	98.00
14.5					98.00

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



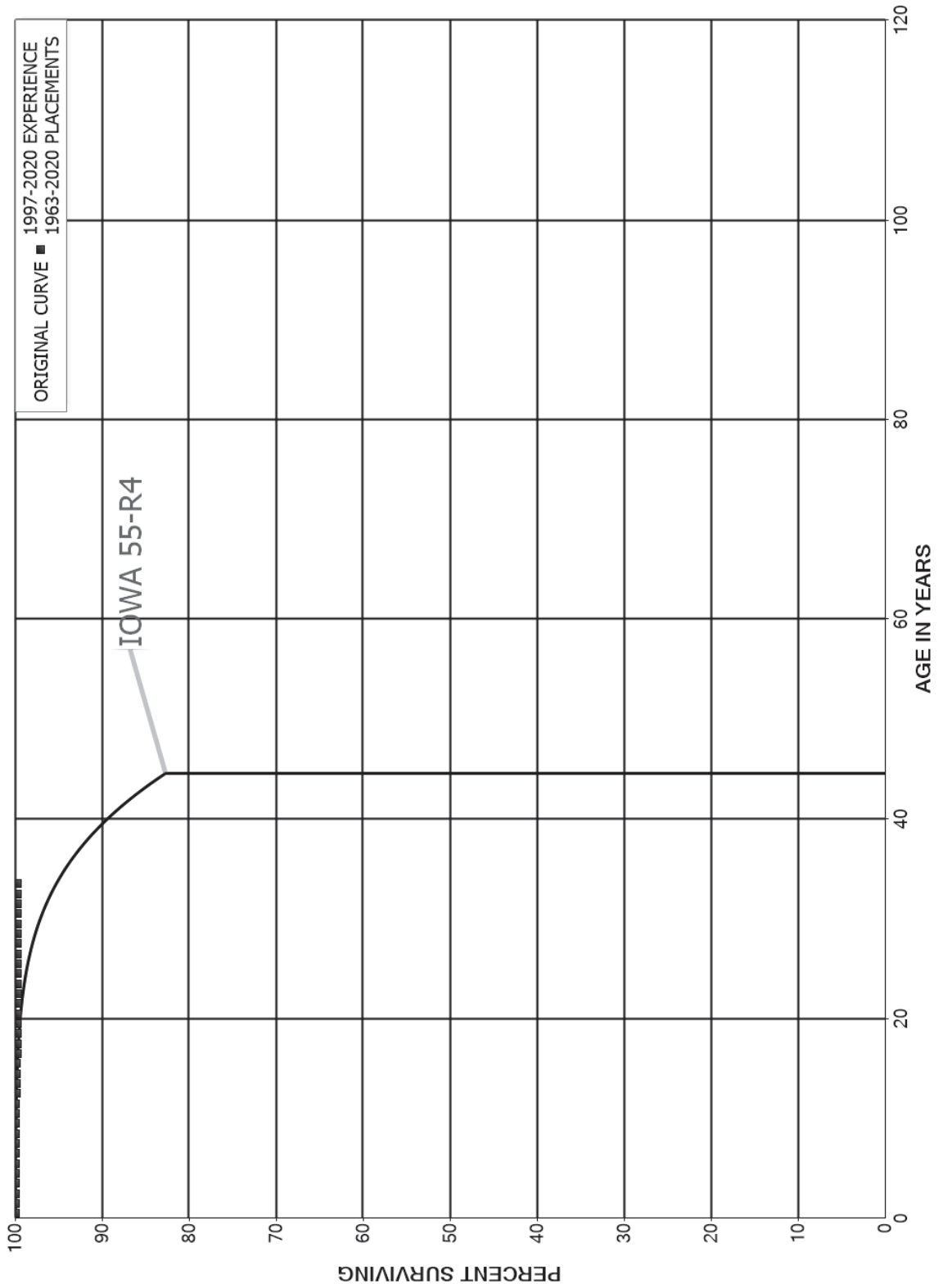
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2020			EXPERIENCE BAND 2015-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,077,084		0.0000	1.0000	100.00
0.5	1,306,375		0.0000	1.0000	100.00
1.5	1,306,375		0.0000	1.0000	100.00
2.5	722,634		0.0000	1.0000	100.00
3.5	722,634		0.0000	1.0000	100.00
4.5	722,634		0.0000	1.0000	100.00
5.5					100.00

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,985,631		0.0000	1.0000	100.00
0.5	9,099,747		0.0000	1.0000	100.00
1.5	9,093,438		0.0000	1.0000	100.00
2.5	2,871,134		0.0000	1.0000	100.00
3.5	16,846,067		0.0000	1.0000	100.00
4.5	16,801,344		0.0000	1.0000	100.00
5.5	26,617,268		0.0000	1.0000	100.00
6.5	26,662,520	4,917	0.0002	0.9998	100.00
7.5	27,636,550		0.0000	1.0000	99.98
8.5	27,193,669		0.0000	1.0000	99.98
9.5	26,965,552	4,000	0.0001	0.9999	99.98
10.5	26,934,676		0.0000	1.0000	99.97
11.5	26,934,676	25,000	0.0009	0.9991	99.97
12.5	26,909,676		0.0000	1.0000	99.87
13.5	27,101,703	9,318	0.0003	0.9997	99.87
14.5	26,629,248	10,600	0.0004	0.9996	99.84
15.5	14,990,899	6,062	0.0004	0.9996	99.80
16.5	1,279,788		0.0000	1.0000	99.76
17.5	1,185,758		0.0000	1.0000	99.76
18.5	1,185,758		0.0000	1.0000	99.76
19.5	989,323		0.0000	1.0000	99.76
20.5	989,323		0.0000	1.0000	99.76
21.5	1,094,323		0.0000	1.0000	99.76
22.5	1,094,323		0.0000	1.0000	99.76
23.5	1,094,323		0.0000	1.0000	99.76
24.5	1,094,323		0.0000	1.0000	99.76
25.5	1,094,323		0.0000	1.0000	99.76
26.5	1,094,323		0.0000	1.0000	99.76
27.5	1,094,323		0.0000	1.0000	99.76
28.5	1,094,323		0.0000	1.0000	99.76
29.5	1,094,323		0.0000	1.0000	99.76
30.5	1,094,323		0.0000	1.0000	99.76
31.5	22,430		0.0000	1.0000	99.76
32.5	22,430		0.0000	1.0000	99.76
33.5	52,487		0.0000	1.0000	99.76
34.5	52,487		0.0000	1.0000	99.76
35.5	52,487		0.0000	1.0000	99.76
36.5	52,487		0.0000	1.0000	99.76
37.5	52,487		0.0000	1.0000	99.76
38.5	52,487		0.0000	1.0000	99.76

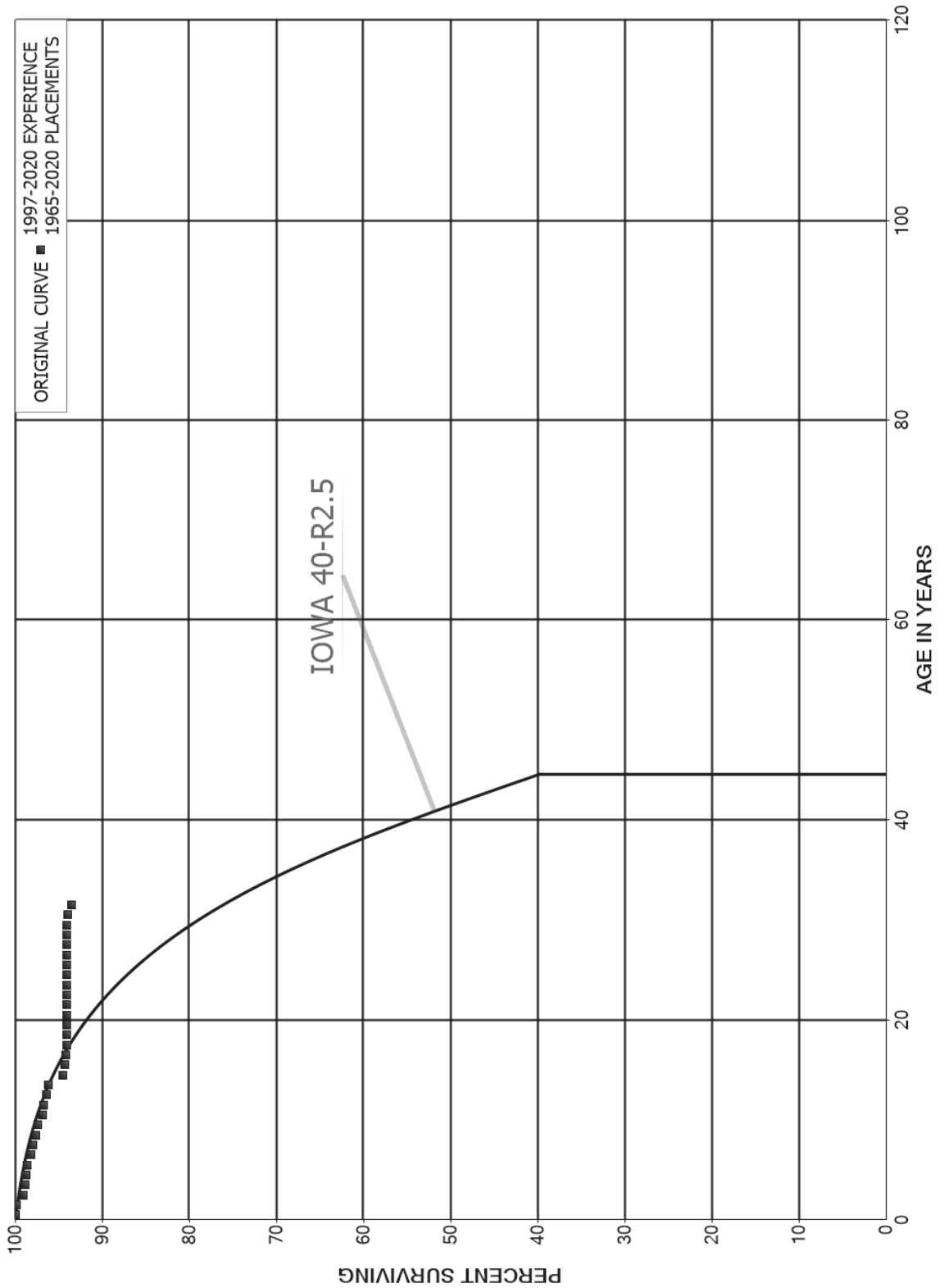
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,487		0.0000	1.0000	99.76
40.5	52,487		0.0000	1.0000	99.76
41.5	52,487		0.0000	1.0000	99.76
42.5	52,487		0.0000	1.0000	99.76
43.5	52,487		0.0000	1.0000	99.76
44.5	52,487		0.0000	1.0000	99.76
45.5	52,487		0.0000	1.0000	99.76
46.5	52,487		0.0000	1.0000	99.76
47.5	30,057		0.0000	1.0000	99.76
48.5	30,057		0.0000	1.0000	99.76
49.5					99.76

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 343.0 PRIME MOVERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	465,213,249	43,875	0.0001	0.9999	100.00
0.5	466,070,952	611,804	0.0013	0.9987	99.99
1.5	463,602,558	3,912,737	0.0084	0.9916	99.86
2.5	355,437,784	694,389	0.0020	0.9980	99.02
3.5	531,140,107	545,830	0.0010	0.9990	98.82
4.5	530,201,631	666,689	0.0013	0.9987	98.72
5.5	500,890,769	1,881,552	0.0038	0.9962	98.60
6.5	399,962,869	1,060,653	0.0027	0.9973	98.23
7.5	447,192,894	1,386,651	0.0031	0.9969	97.97
8.5	442,063,378	1,189,875	0.0027	0.9973	97.66
9.5	439,969,044	2,336,329	0.0053	0.9947	97.40
10.5	414,233,850	795,746	0.0019	0.9981	96.88
11.5	394,993,848	1,030,851	0.0026	0.9974	96.70
12.5	391,817,113	1,156,928	0.0030	0.9970	96.44
13.5	461,865,751	7,738,252	0.0168	0.9832	96.16
14.5	452,656,797	1,014,279	0.0022	0.9978	94.55
15.5	450,640,171	821,713	0.0018	0.9982	94.34
16.5	169,622,566	215,294	0.0013	0.9987	94.16
17.5	166,801,584	7,128	0.0000	1.0000	94.04
18.5	166,582,740	5,825	0.0000	1.0000	94.04
19.5	57,781,315	11,975	0.0002	0.9998	94.04
20.5	53,337,876		0.0000	1.0000	94.02
21.5	52,814,623		0.0000	1.0000	94.02
22.5	52,351,414		0.0000	1.0000	94.02
23.5	51,595,081		0.0000	1.0000	94.02
24.5	51,595,081		0.0000	1.0000	94.02
25.5	51,595,081		0.0000	1.0000	94.02
26.5	51,595,081		0.0000	1.0000	94.02
27.5	51,457,725		0.0000	1.0000	94.02
28.5	51,009,439		0.0000	1.0000	94.02
29.5	50,848,305	23,260	0.0005	0.9995	94.02
30.5	50,045,505	223,803	0.0045	0.9955	93.98
31.5	10,718		0.0000	1.0000	93.55
32.5	10,718		0.0000	1.0000	93.55
33.5	10,718		0.0000	1.0000	93.55
34.5	10,718		0.0000	1.0000	93.55
35.5	10,718		0.0000	1.0000	93.55
36.5	10,718		0.0000	1.0000	93.55
37.5	8,126		0.0000	1.0000	93.55
38.5	8,126		0.0000	1.0000	93.55

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

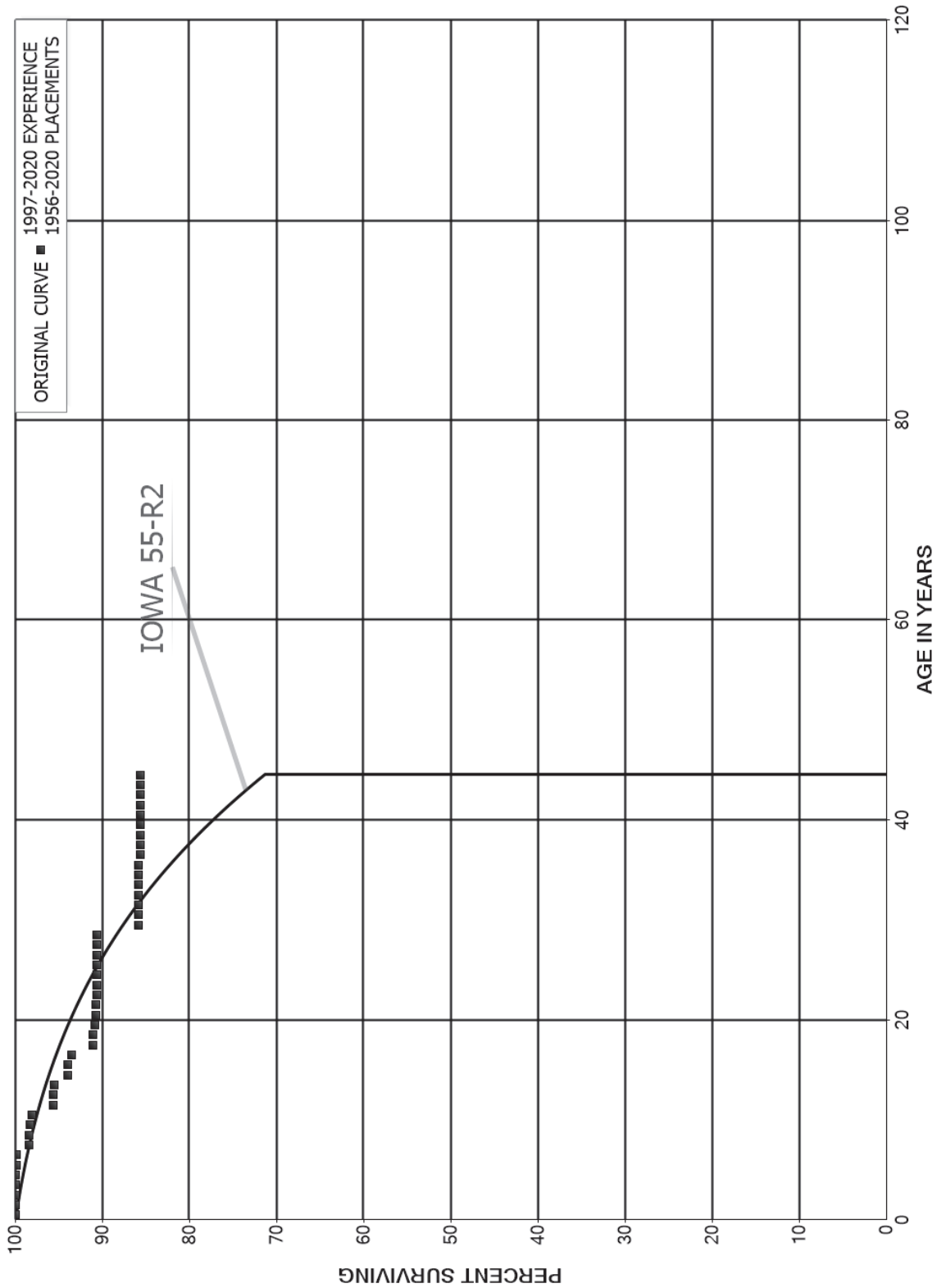
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,126		0.0000	1.0000	93.55
40.5	8,126		0.0000	1.0000	93.55
41.5	8,126		0.0000	1.0000	93.55
42.5	8,126		0.0000	1.0000	93.55
43.5	8,126		0.0000	1.0000	93.55
44.5	8,126		0.0000	1.0000	93.55
45.5	8,126		0.0000	1.0000	93.55
46.5	8,126		0.0000	1.0000	93.55
47.5					93.55

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 344.0 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,299,827		0.0000	1.0000	100.00
0.5	88,351,894	9,255	0.0001	0.9999	100.00
1.5	95,222,759	2,316	0.0000	1.0000	99.99
2.5	55,923,786		0.0000	1.0000	99.99
3.5	51,208,736	45,600	0.0009	0.9991	99.99
4.5	52,115,990	38,200	0.0007	0.9993	99.90
5.5	66,784,951	8,398	0.0001	0.9999	99.82
6.5	64,651,165	885,093	0.0137	0.9863	99.81
7.5	71,447,404		0.0000	1.0000	98.45
8.5	70,491,355	89,426	0.0013	0.9987	98.45
9.5	67,578,419	200,000	0.0030	0.9970	98.32
10.5	67,749,393	1,633,787	0.0241	0.9759	98.03
11.5	58,808,448	6,700	0.0001	0.9999	95.67
12.5	58,801,748	70,000	0.0012	0.9988	95.66
13.5	58,341,276	976,646	0.0167	0.9833	95.54
14.5	55,956,174	2,235	0.0000	1.0000	93.94
15.5	39,879,205	197,555	0.0050	0.9950	93.94
16.5	39,217,134	992,724	0.0253	0.9747	93.47
17.5	36,536,134	3,000	0.0001	0.9999	91.11
18.5	36,533,134	125,972	0.0034	0.9966	91.10
19.5	36,407,162	44,363	0.0012	0.9988	90.78
20.5	9,295,748		0.0000	1.0000	90.67
21.5	9,295,748	1,800	0.0002	0.9998	90.67
22.5	15,606,062		0.0000	1.0000	90.66
23.5	15,606,062		0.0000	1.0000	90.66
24.5	15,606,062		0.0000	1.0000	90.66
25.5	15,606,761		0.0000	1.0000	90.66
26.5	14,518,121		0.0000	1.0000	90.66
27.5	14,521,502		0.0000	1.0000	90.66
28.5	14,521,502	766,000	0.0527	0.9473	90.66
29.5	8,337,972		0.0000	1.0000	85.87
30.5	12,064,054		0.0000	1.0000	85.87
31.5	4,372,287		0.0000	1.0000	85.87
32.5	4,372,287		0.0000	1.0000	85.87
33.5	4,402,744		0.0000	1.0000	85.87
34.5	4,332,680		0.0000	1.0000	85.87
35.5	4,332,680	12,346	0.0028	0.9972	85.87
36.5	4,320,334		0.0000	1.0000	85.63
37.5	4,320,334		0.0000	1.0000	85.63
38.5	4,320,334		0.0000	1.0000	85.63

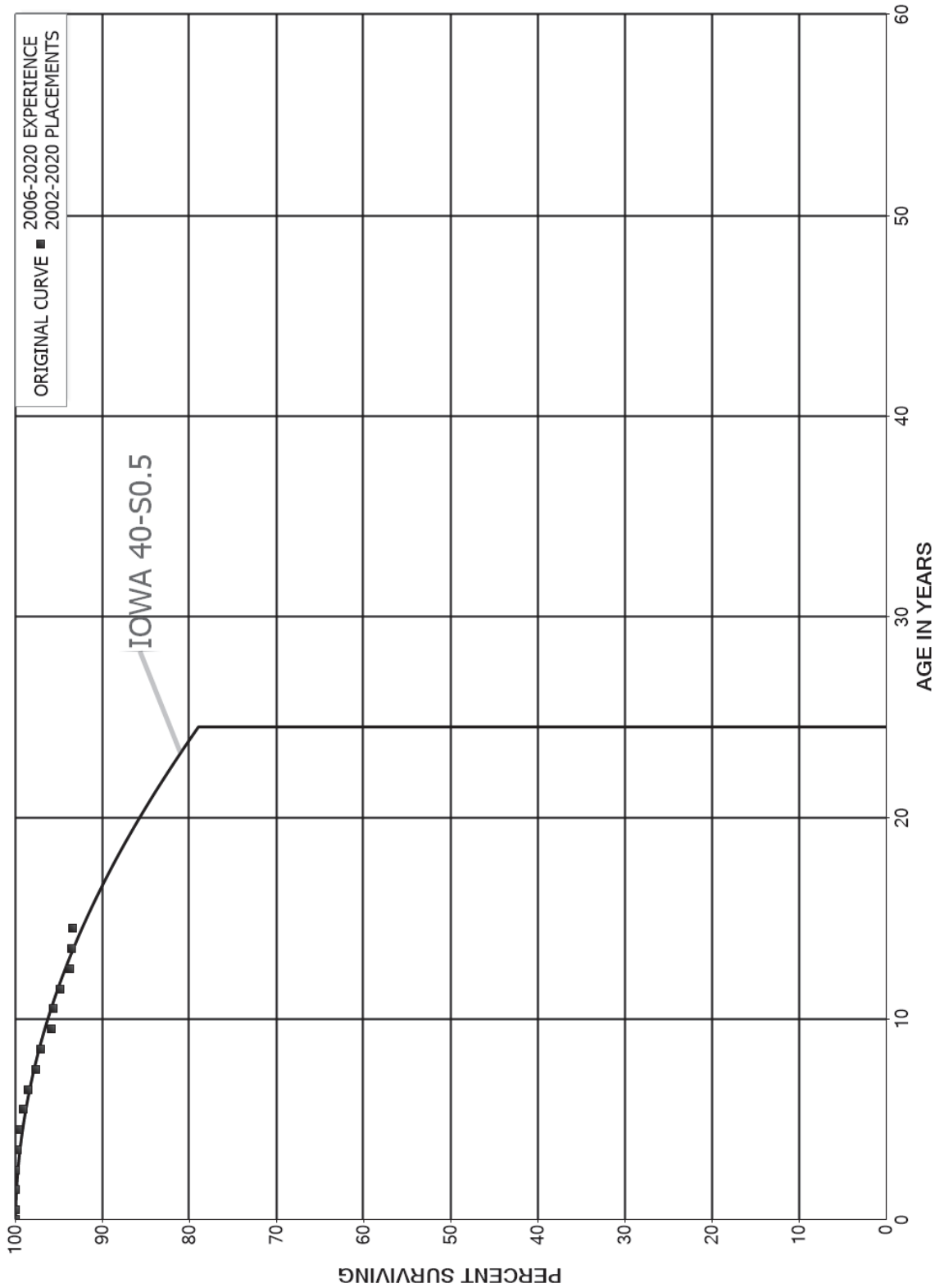
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,320,334		0.0000	1.0000	85.63
40.5	4,320,334		0.0000	1.0000	85.63
41.5	4,320,334		0.0000	1.0000	85.63
42.5	4,320,334		0.0000	1.0000	85.63
43.5	4,316,952		0.0000	1.0000	85.63
44.5	4,316,952		0.0000	1.0000	85.63
45.5	4,316,952		0.0000	1.0000	85.63
46.5	42,531		0.0000	1.0000	85.63
47.5	31,156		0.0000	1.0000	85.63
48.5	31,156		0.0000	1.0000	85.63
49.5					85.63
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5	1,200		0.0000		
62.5	1,200		0.0000		
63.5	1,200		0.0000		
64.5					

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 344.0 GENERATORS - WIND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



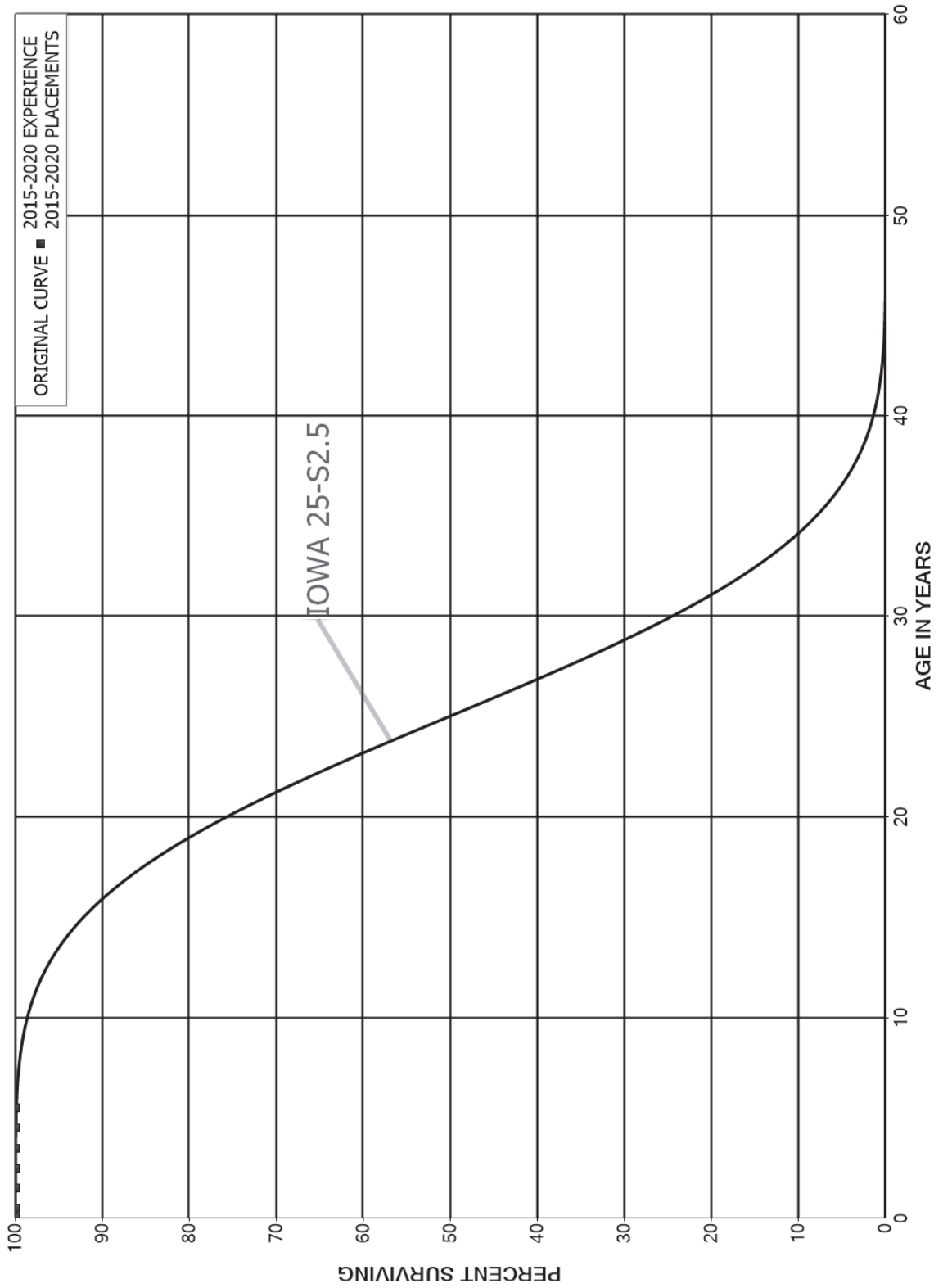
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2020			EXPERIENCE BAND 2006-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	815,641,111	200,040	0.0002	0.9998	100.00
0.5	811,822,795	23,522	0.0000	1.0000	99.98
1.5	808,323,815	303,949	0.0004	0.9996	99.97
2.5	799,862,070	1,297,748	0.0016	0.9984	99.93
3.5	798,906,425	1,324,295	0.0017	0.9983	99.77
4.5	794,431,837	4,319,681	0.0054	0.9946	99.61
5.5	788,398,664	4,869,131	0.0062	0.9938	99.07
6.5	782,910,057	6,484,176	0.0083	0.9917	98.45
7.5	776,302,015	4,698,775	0.0061	0.9939	97.64
8.5	733,819,271	9,476,479	0.0129	0.9871	97.05
9.5	418,727,549	923,052	0.0022	0.9978	95.79
10.5	417,798,473	3,333,322	0.0080	0.9920	95.58
11.5	185,824,861	2,116,738	0.0114	0.9886	94.82
12.5	181,287,853	507,059	0.0028	0.9972	93.74
13.5	42,508,185	14,237	0.0003	0.9997	93.48
14.5					93.45

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 344.0 GENERATORS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



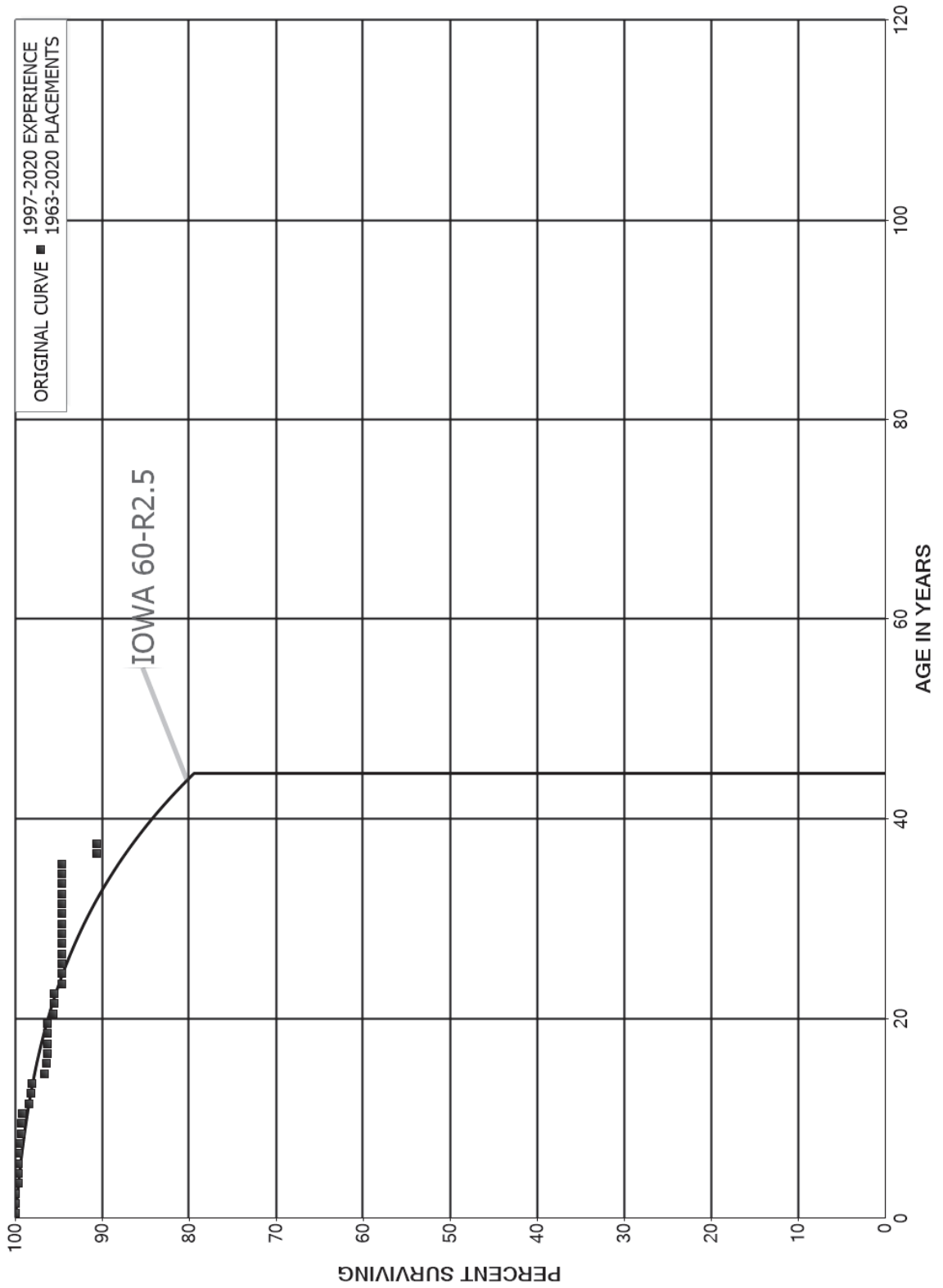
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2020			EXPERIENCE BAND 2015-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,329,480		0.0000	1.0000	100.00
0.5	19,909,891		0.0000	1.0000	100.00
1.5	19,909,891		0.0000	1.0000	100.00
2.5	4,918,051		0.0000	1.0000	100.00
3.5	4,918,051		0.0000	1.0000	100.00
4.5	4,918,051		0.0000	1.0000	100.00
5.5					100.00

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,436,685	17,029	0.0004	0.9996	100.00
0.5	41,749,591	13,300	0.0003	0.9997	99.96
1.5	41,541,013	3,938	0.0001	0.9999	99.93
2.5	37,171,755	115,581	0.0031	0.9969	99.92
3.5	60,824,452		0.0000	1.0000	99.61
4.5	59,658,214		0.0000	1.0000	99.61
5.5	62,496,034		0.0000	1.0000	99.61
6.5	65,475,988	89,561	0.0014	0.9986	99.61
7.5	71,402,939	123,702	0.0017	0.9983	99.47
8.5	69,682,438		0.0000	1.0000	99.30
9.5	69,359,990	82,326	0.0012	0.9988	99.30
10.5	66,984,666	494,677	0.0074	0.9926	99.18
11.5	66,195,212	189,668	0.0029	0.9971	98.45
12.5	57,013,841	55,157	0.0010	0.9990	98.17
13.5	62,136,779	940,049	0.0151	0.9849	98.07
14.5	60,901,274	142,394	0.0023	0.9977	96.59
15.5	57,033,244	57,473	0.0010	0.9990	96.36
16.5	21,603,902	2,289	0.0001	0.9999	96.27
17.5	21,576,613		0.0000	1.0000	96.26
18.5	21,576,613		0.0000	1.0000	96.26
19.5	13,569,026	92,441	0.0068	0.9932	96.26
20.5	9,451,081	5,802	0.0006	0.9994	95.60
21.5	9,451,175		0.0000	1.0000	95.54
22.5	9,475,991	91,871	0.0097	0.9903	95.54
23.5	9,496,155		0.0000	1.0000	94.61
24.5	9,162,028		0.0000	1.0000	94.61
25.5	9,162,028		0.0000	1.0000	94.61
26.5	9,162,028		0.0000	1.0000	94.61
27.5	9,165,798		0.0000	1.0000	94.61
28.5	9,156,475		0.0000	1.0000	94.61
29.5	9,049,052		0.0000	1.0000	94.61
30.5	6,360,097		0.0000	1.0000	94.61
31.5	120,208		0.0000	1.0000	94.61
32.5	120,208		0.0000	1.0000	94.61
33.5	94,498		0.0000	1.0000	94.61
34.5	94,498		0.0000	1.0000	94.61
35.5	94,498	4,033	0.0427	0.9573	94.61
36.5	90,465		0.0000	1.0000	90.58
37.5	84,569		0.0000	1.0000	90.58
38.5	84,569		0.0000	1.0000	90.58

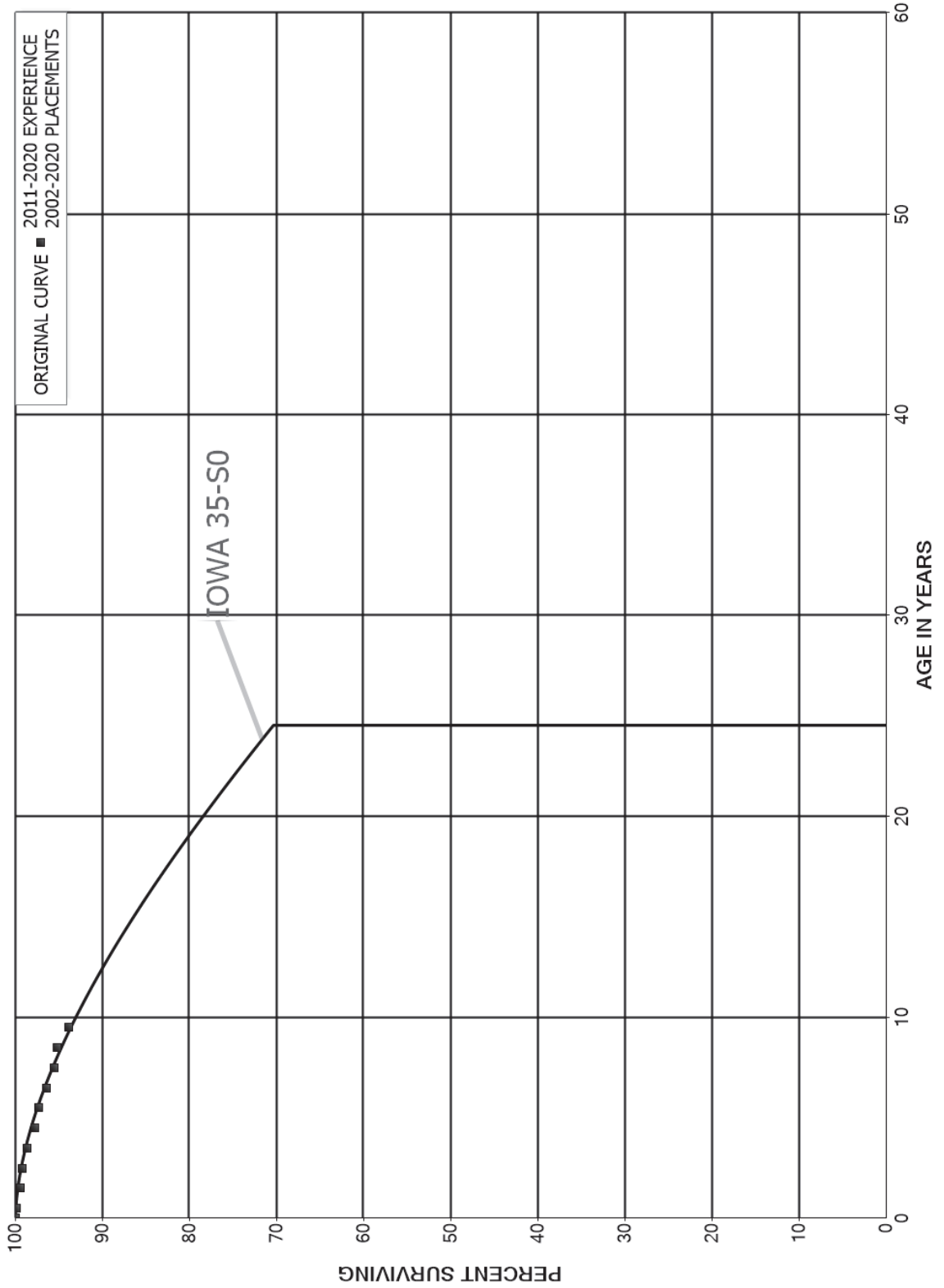
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,569		0.0000	1.0000	90.58
40.5	84,569		0.0000	1.0000	90.58
41.5	84,569		0.0000	1.0000	90.58
42.5	84,569	3,770	0.0446	0.9554	90.58
43.5	80,799		0.0000	1.0000	86.54
44.5	80,799		0.0000	1.0000	86.54
45.5	80,799		0.0000	1.0000	86.54
46.5	60,016		0.0000	1.0000	86.54
47.5	6,671		0.0000	1.0000	86.54
48.5	6,671		0.0000	1.0000	86.54
49.5					86.54

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



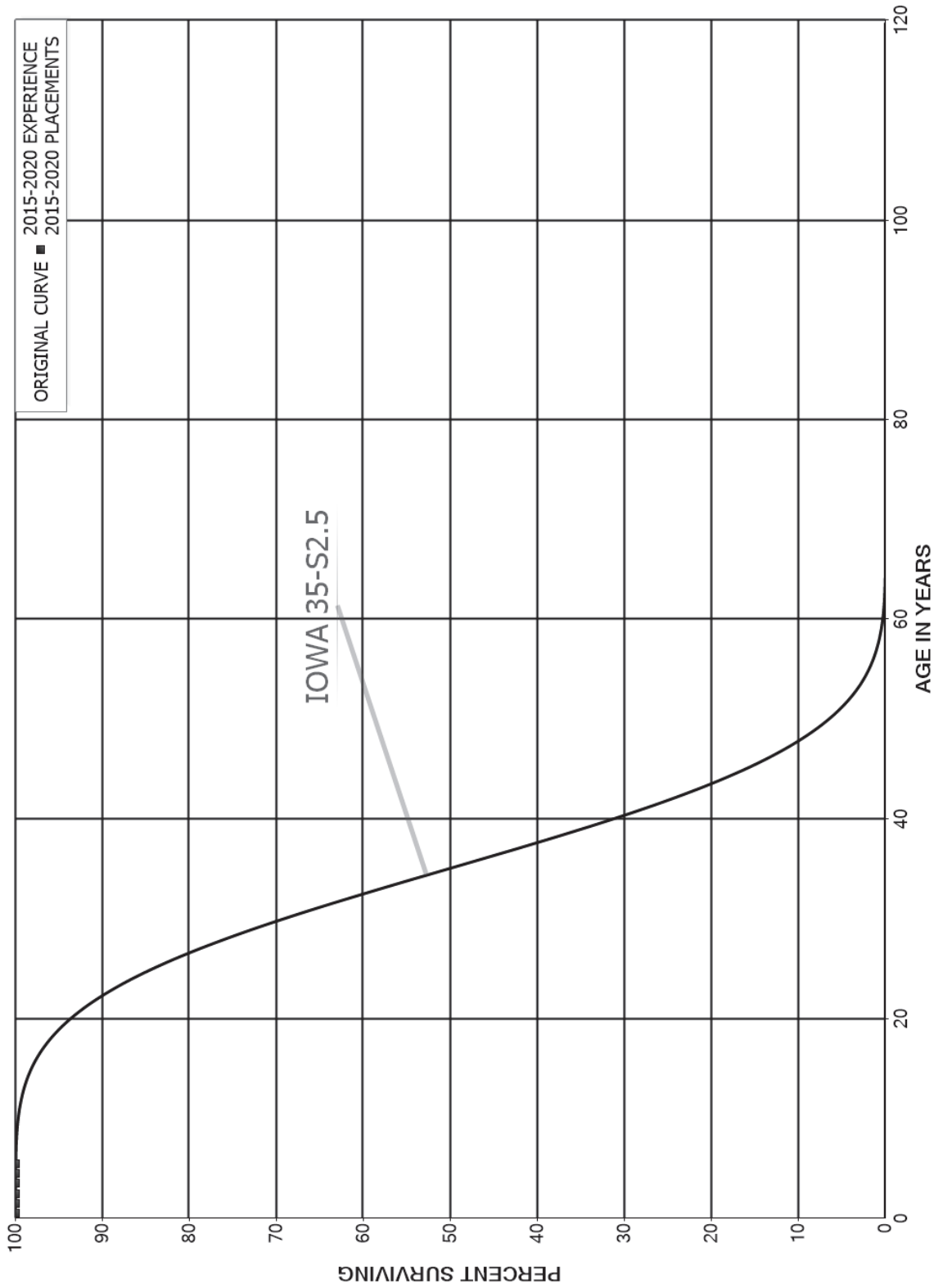
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2020			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,516,817	85,932	0.0016	0.9984	100.00
0.5	51,533,417	217,770	0.0042	0.9958	99.84
1.5	48,936,811	136,414	0.0028	0.9972	99.42
2.5	46,793,073	253,408	0.0054	0.9946	99.14
3.5	46,689,290	409,394	0.0088	0.9912	98.60
4.5	45,928,556	235,611	0.0051	0.9949	97.74
5.5	45,221,328	414,139	0.0092	0.9908	97.24
6.5	44,554,731	414,525	0.0093	0.9907	96.35
7.5	43,655,671	102,567	0.0023	0.9977	95.45
8.5	37,704,085	553,585	0.0147	0.9853	95.23
9.5					93.83
10.5					
11.5	898,995		0.0000		
12.5					

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



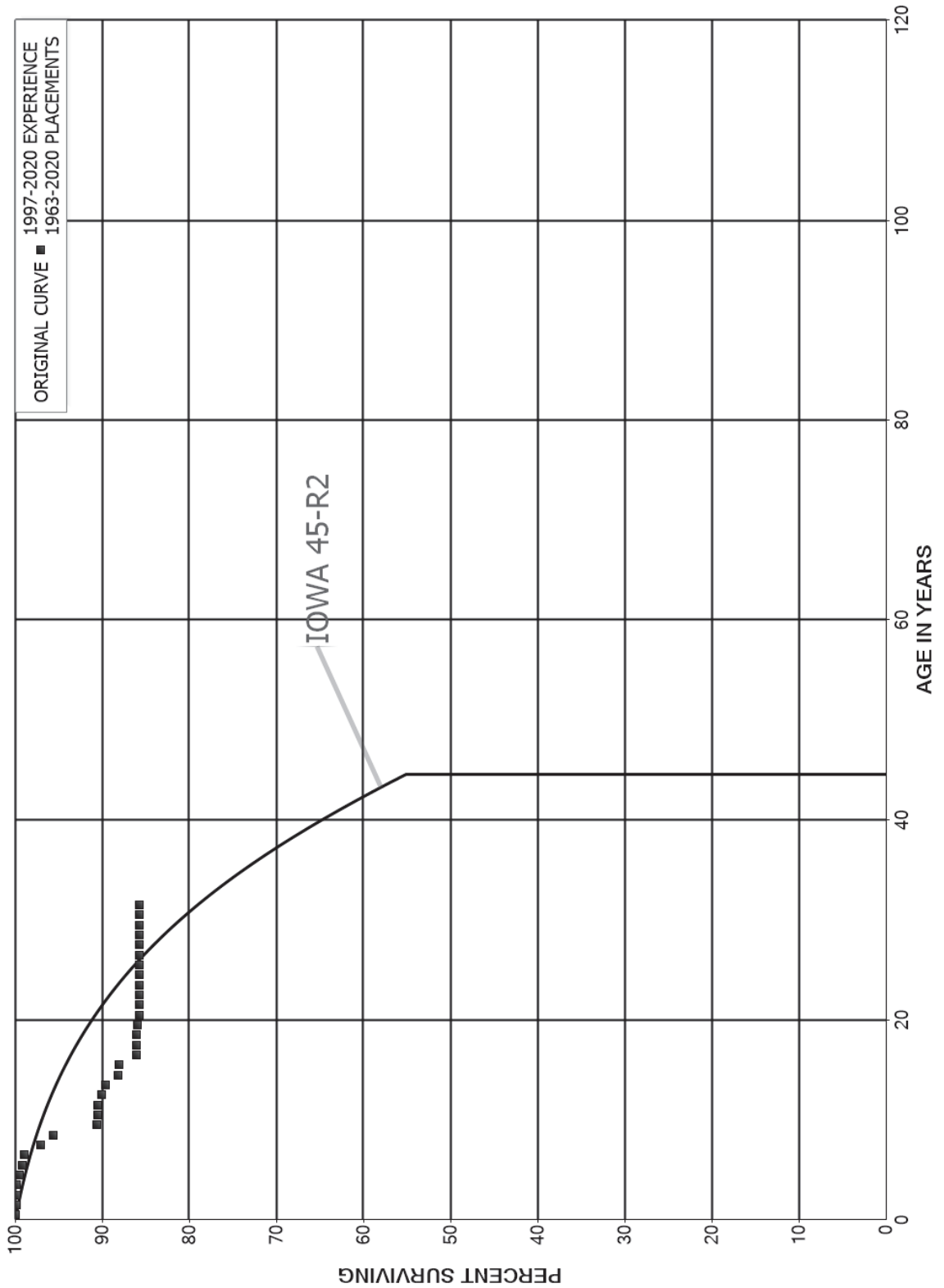
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2020			EXPERIENCE BAND 2015-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,691,552		0.0000	1.0000	100.00
0.5	2,954,881		0.0000	1.0000	100.00
1.5	2,954,881		0.0000	1.0000	100.00
2.5	1,361,611		0.0000	1.0000	100.00
3.5	1,361,611		0.0000	1.0000	100.00
4.5	1,361,611		0.0000	1.0000	100.00
5.5					100.00

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,935,225		0.0000	1.0000	100.00
0.5	10,993,013	12,972	0.0012	0.9988	100.00
1.5	11,321,716		0.0000	1.0000	99.88
2.5	15,797,225	3,299	0.0002	0.9998	99.88
3.5	12,351,522	49,035	0.0040	0.9960	99.86
4.5	11,885,052	30,544	0.0026	0.9974	99.46
5.5	12,089,097	38,531	0.0032	0.9968	99.21
6.5	12,175,304	222,520	0.0183	0.9817	98.89
7.5	13,164,883	195,633	0.0149	0.9851	97.09
8.5	11,995,638	631,415	0.0526	0.9474	95.64
9.5	10,924,975	10,973	0.0010	0.9990	90.61
10.5	10,723,901	4,577	0.0004	0.9996	90.52
11.5	10,105,743	46,314	0.0046	0.9954	90.48
12.5	9,975,886	48,157	0.0048	0.9952	90.06
13.5	10,446,827	169,513	0.0162	0.9838	89.63
14.5	9,874,008	12,907	0.0013	0.9987	88.17
15.5	9,238,684	211,399	0.0229	0.9771	88.06
16.5	6,871,846		0.0000	1.0000	86.04
17.5	6,851,492		0.0000	1.0000	86.04
18.5	6,836,730	10,494	0.0015	0.9985	86.04
19.5	3,212,934	5,807	0.0018	0.9982	85.91
20.5	2,287,885		0.0000	1.0000	85.76
21.5	2,278,010		0.0000	1.0000	85.76
22.5	2,273,643		0.0000	1.0000	85.76
23.5	2,273,643		0.0000	1.0000	85.76
24.5	2,050,892		0.0000	1.0000	85.76
25.5	1,483,143		0.0000	1.0000	85.76
26.5	1,403,716		0.0000	1.0000	85.76
27.5	1,407,678		0.0000	1.0000	85.76
28.5	1,408,314		0.0000	1.0000	85.76
29.5	1,408,314		0.0000	1.0000	85.76
30.5	1,404,922		0.0000	1.0000	85.76
31.5	6,426		0.0000	1.0000	85.76
32.5	6,020		0.0000	1.0000	85.76
33.5	6,761		0.0000	1.0000	85.76
34.5	6,555		0.0000	1.0000	85.76
35.5	6,555		0.0000	1.0000	85.76
36.5	2,522		0.0000	1.0000	85.76
37.5	2,522		0.0000	1.0000	85.76
38.5	2,522		0.0000	1.0000	85.76

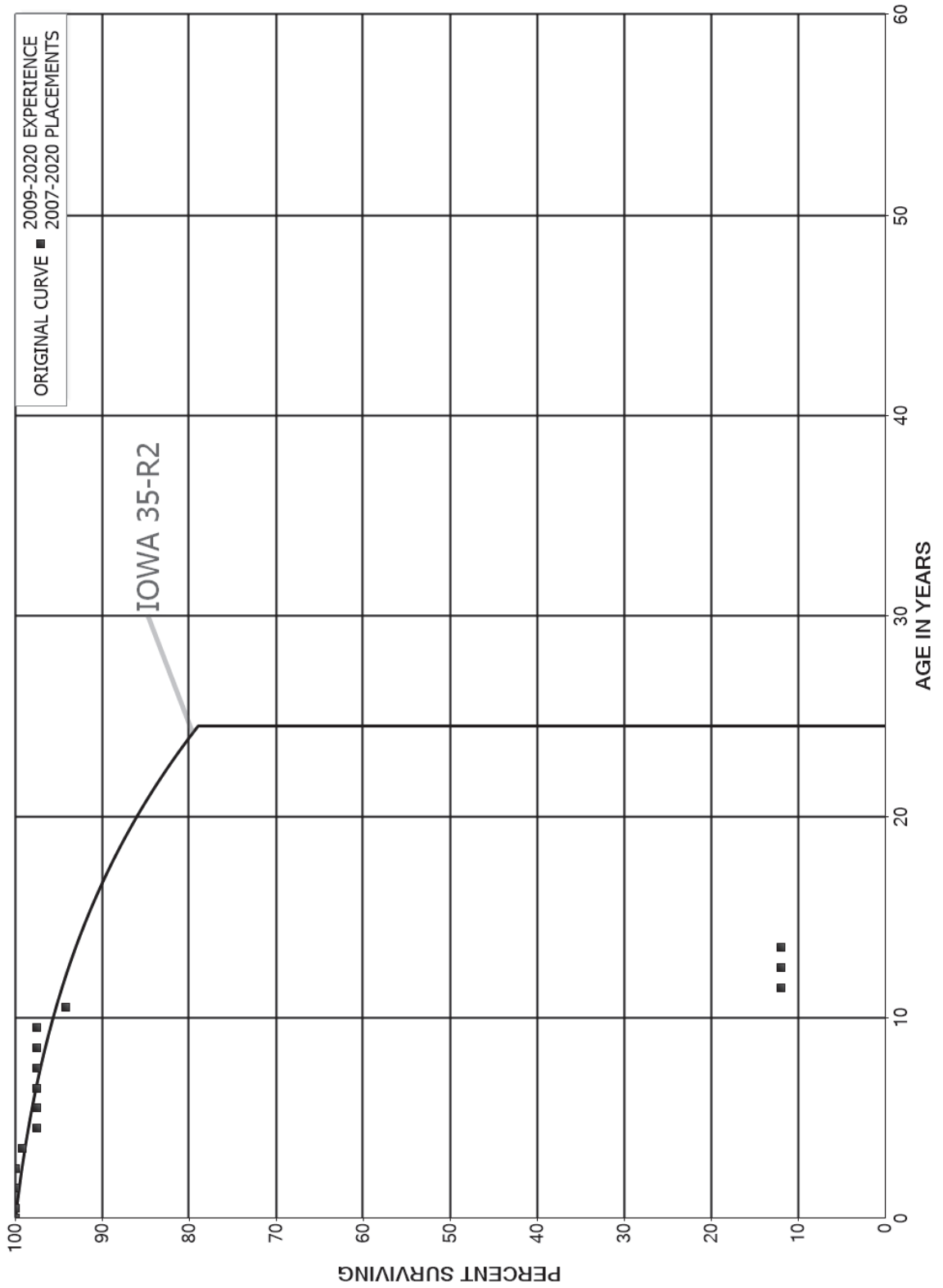
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,522		0.0000	1.0000	85.76
40.5	2,522		0.0000	1.0000	85.76
41.5	2,173		0.0000	1.0000	85.76
42.5	1,947		0.0000	1.0000	85.76
43.5	1,376		0.0000	1.0000	85.76
44.5	740		0.0000	1.0000	85.76
45.5	740		0.0000	1.0000	85.76
46.5	740		0.0000	1.0000	85.76
47.5	740		0.0000	1.0000	85.76
48.5	740		0.0000	1.0000	85.76
49.5					85.76

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



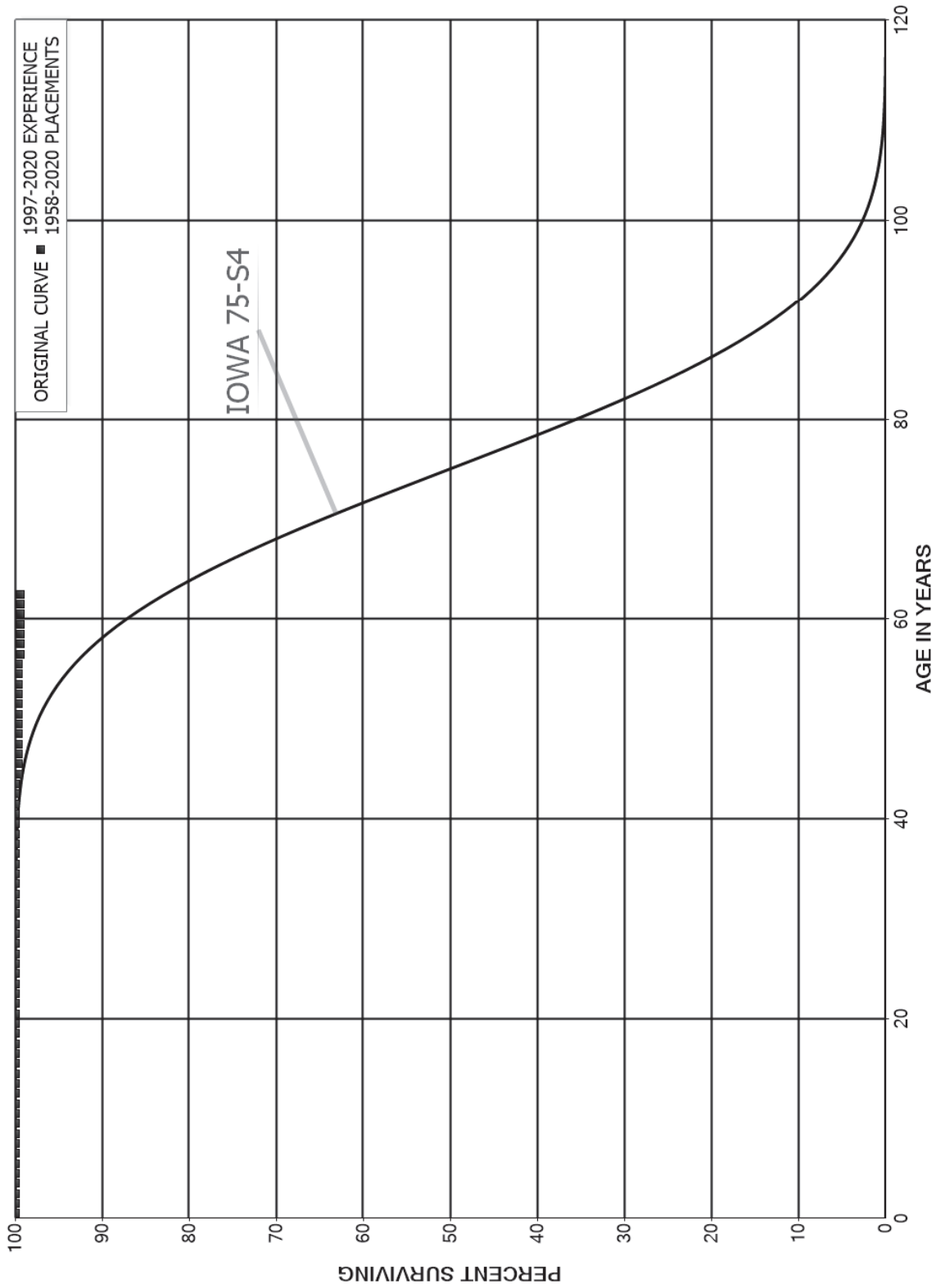
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2020			EXPERIENCE BAND 2009-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,557,938		0.0000	1.0000	100.00
0.5	1,542,912		0.0000	1.0000	100.00
1.5	1,577,811		0.0000	1.0000	100.00
2.5	1,557,335	12,271	0.0079	0.9921	100.00
3.5	1,495,543	24,994	0.0167	0.9833	99.21
4.5	569,896		0.0000	1.0000	97.55
5.5	555,576		0.0000	1.0000	97.55
6.5	558,627		0.0000	1.0000	97.55
7.5	542,600		0.0000	1.0000	97.55
8.5	420,400		0.0000	1.0000	97.55
9.5	102,403	3,541	0.0346	0.9654	97.55
10.5	3,641	3,180	0.8734	0.1266	94.18
11.5	461		0.0000	1.0000	11.92
12.5	461		0.0000	1.0000	11.92
13.5					11.92

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 350.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,769,020		0.0000	1.0000	100.00
0.5	129,373,709		0.0000	1.0000	100.00
1.5	126,754,211	10,935	0.0001	0.9999	100.00
2.5	123,039,815		0.0000	1.0000	99.99
3.5	94,941,337		0.0000	1.0000	99.99
4.5	93,209,592	23,430	0.0003	0.9997	99.99
5.5	91,737,383		0.0000	1.0000	99.97
6.5	57,647,199		0.0000	1.0000	99.97
7.5	43,112,175		0.0000	1.0000	99.97
8.5	28,758,928		0.0000	1.0000	99.97
9.5	25,721,388		0.0000	1.0000	99.97
10.5	6,576,699		0.0000	1.0000	99.97
11.5	5,506,400		0.0000	1.0000	99.97
12.5	5,361,010		0.0000	1.0000	99.97
13.5	7,206,250		0.0000	1.0000	99.97
14.5	6,480,012		0.0000	1.0000	99.97
15.5	5,670,000		0.0000	1.0000	99.97
16.5	4,513,172		0.0000	1.0000	99.97
17.5	3,947,742		0.0000	1.0000	99.97
18.5	3,272,458		0.0000	1.0000	99.97
19.5	4,747,625		0.0000	1.0000	99.97
20.5	4,668,352		0.0000	1.0000	99.97
21.5	4,668,352		0.0000	1.0000	99.97
22.5	4,629,123		0.0000	1.0000	99.97
23.5	4,924,863		0.0000	1.0000	99.97
24.5	4,924,863		0.0000	1.0000	99.97
25.5	5,469,360		0.0000	1.0000	99.97
26.5	5,883,833		0.0000	1.0000	99.97
27.5	6,301,781		0.0000	1.0000	99.97
28.5	7,844,885		0.0000	1.0000	99.97
29.5	8,017,312		0.0000	1.0000	99.97
30.5	8,017,312		0.0000	1.0000	99.97
31.5	8,478,264		0.0000	1.0000	99.97
32.5	8,843,730		0.0000	1.0000	99.97
33.5	13,033,620		0.0000	1.0000	99.97
34.5	11,503,656		0.0000	1.0000	99.97
35.5	11,675,909		0.0000	1.0000	99.97
36.5	11,078,326		0.0000	1.0000	99.97
37.5	11,803,750		0.0000	1.0000	99.97
38.5	12,990,886		0.0000	1.0000	99.97

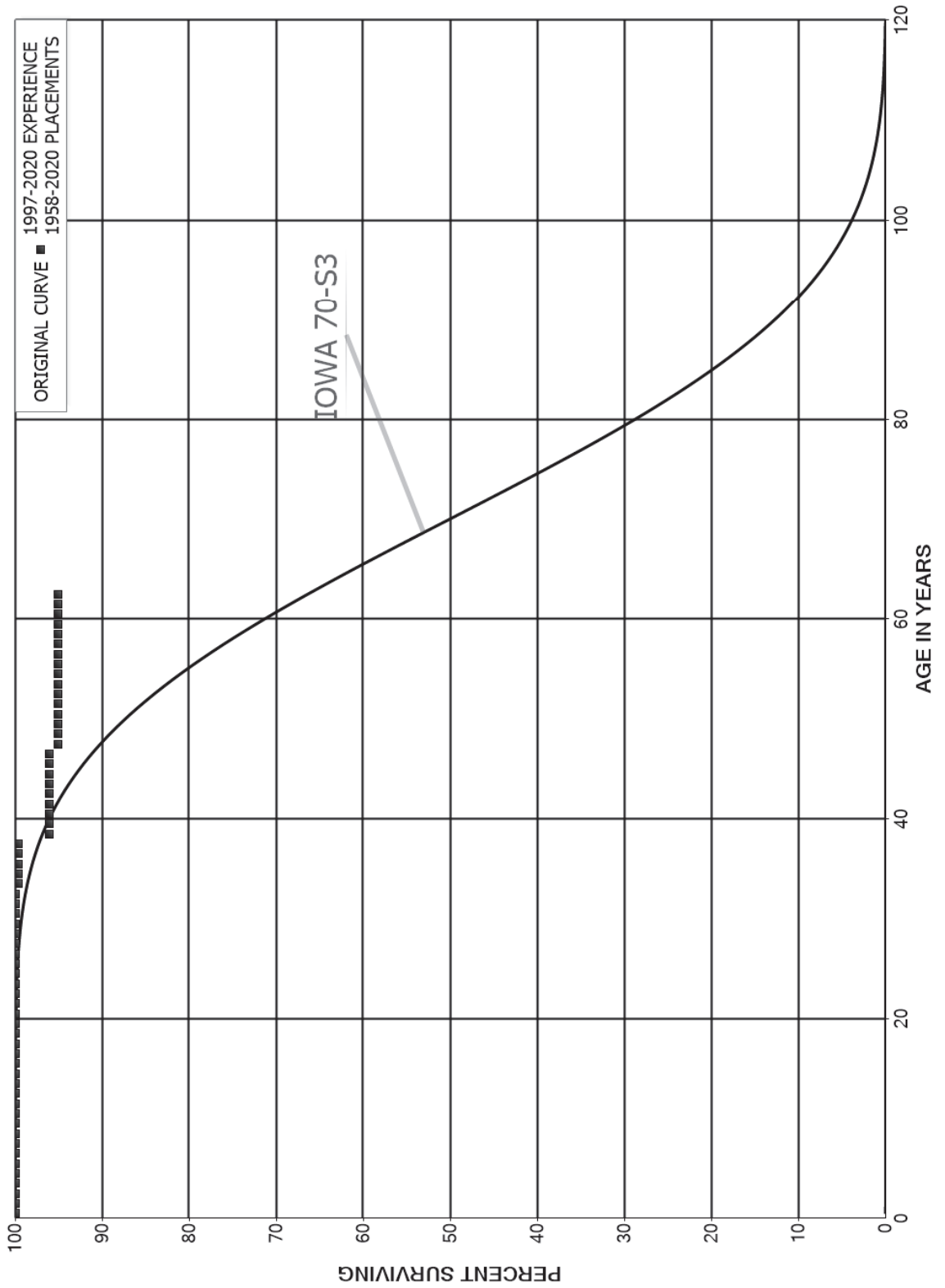
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,024,654		0.0000	1.0000	99.97
40.5	11,508,304		0.0000	1.0000	99.97
41.5	18,042,438		0.0000	1.0000	99.97
42.5	18,090,916		0.0000	1.0000	99.97
43.5	18,080,129	63,762	0.0035	0.9965	99.97
44.5	17,555,865		0.0000	1.0000	99.61
45.5	17,555,865		0.0000	1.0000	99.61
46.5	17,017,027		0.0000	1.0000	99.61
47.5	16,480,548		0.0000	1.0000	99.61
48.5	15,955,117		0.0000	1.0000	99.61
49.5	14,441,476		0.0000	1.0000	99.61
50.5	14,269,049		0.0000	1.0000	99.61
51.5	14,266,535		0.0000	1.0000	99.61
52.5	13,794,899		0.0000	1.0000	99.61
53.5	13,253,882		0.0000	1.0000	99.61
54.5	9,057,886		0.0000	1.0000	99.61
55.5	8,553,967	20,642	0.0024	0.9976	99.61
56.5	8,358,433		0.0000	1.0000	99.37
57.5	8,198,293		0.0000	1.0000	99.37
58.5	7,498,492		0.0000	1.0000	99.37
59.5	6,332,790		0.0000	1.0000	99.37
60.5	6,299,021		0.0000	1.0000	99.37
61.5	6,299,021		0.0000	1.0000	99.37
62.5					99.37

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,498,810		0.0000	1.0000	100.00
0.5	5,510,933		0.0000	1.0000	100.00
1.5	5,721,308		0.0000	1.0000	100.00
2.5	5,691,255		0.0000	1.0000	100.00
3.5	5,706,093	4,896	0.0009	0.9991	100.00
4.5	5,412,198		0.0000	1.0000	99.91
5.5	5,365,917		0.0000	1.0000	99.91
6.5	4,724,577		0.0000	1.0000	99.91
7.5	4,588,859		0.0000	1.0000	99.91
8.5	4,378,998		0.0000	1.0000	99.91
9.5	4,865,840		0.0000	1.0000	99.91
10.5	3,899,314		0.0000	1.0000	99.91
11.5	3,619,224		0.0000	1.0000	99.91
12.5	2,489,868		0.0000	1.0000	99.91
13.5	2,489,868		0.0000	1.0000	99.91
14.5	169,614		0.0000	1.0000	99.91
15.5	147,182		0.0000	1.0000	99.91
16.5	140,956		0.0000	1.0000	99.91
17.5	155,806		0.0000	1.0000	99.91
18.5	153,696		0.0000	1.0000	99.91
19.5	148,880		0.0000	1.0000	99.91
20.5	278,508		0.0000	1.0000	99.91
21.5	279,649		0.0000	1.0000	99.91
22.5	343,122		0.0000	1.0000	99.91
23.5	545,730		0.0000	1.0000	99.91
24.5	605,142		0.0000	1.0000	99.91
25.5	677,844		0.0000	1.0000	99.91
26.5	682,917		0.0000	1.0000	99.91
27.5	847,056		0.0000	1.0000	99.91
28.5	847,056		0.0000	1.0000	99.91
29.5	854,286		0.0000	1.0000	99.91
30.5	813,463		0.0000	1.0000	99.91
31.5	833,441		0.0000	1.0000	99.91
32.5	833,037	2,400	0.0029	0.9971	99.91
33.5	794,080		0.0000	1.0000	99.63
34.5	794,080		0.0000	1.0000	99.63
35.5	871,014		0.0000	1.0000	99.63
36.5	869,842		0.0000	1.0000	99.63
37.5	869,842	30,921	0.0355	0.9645	99.63
38.5	849,329		0.0000	1.0000	96.08

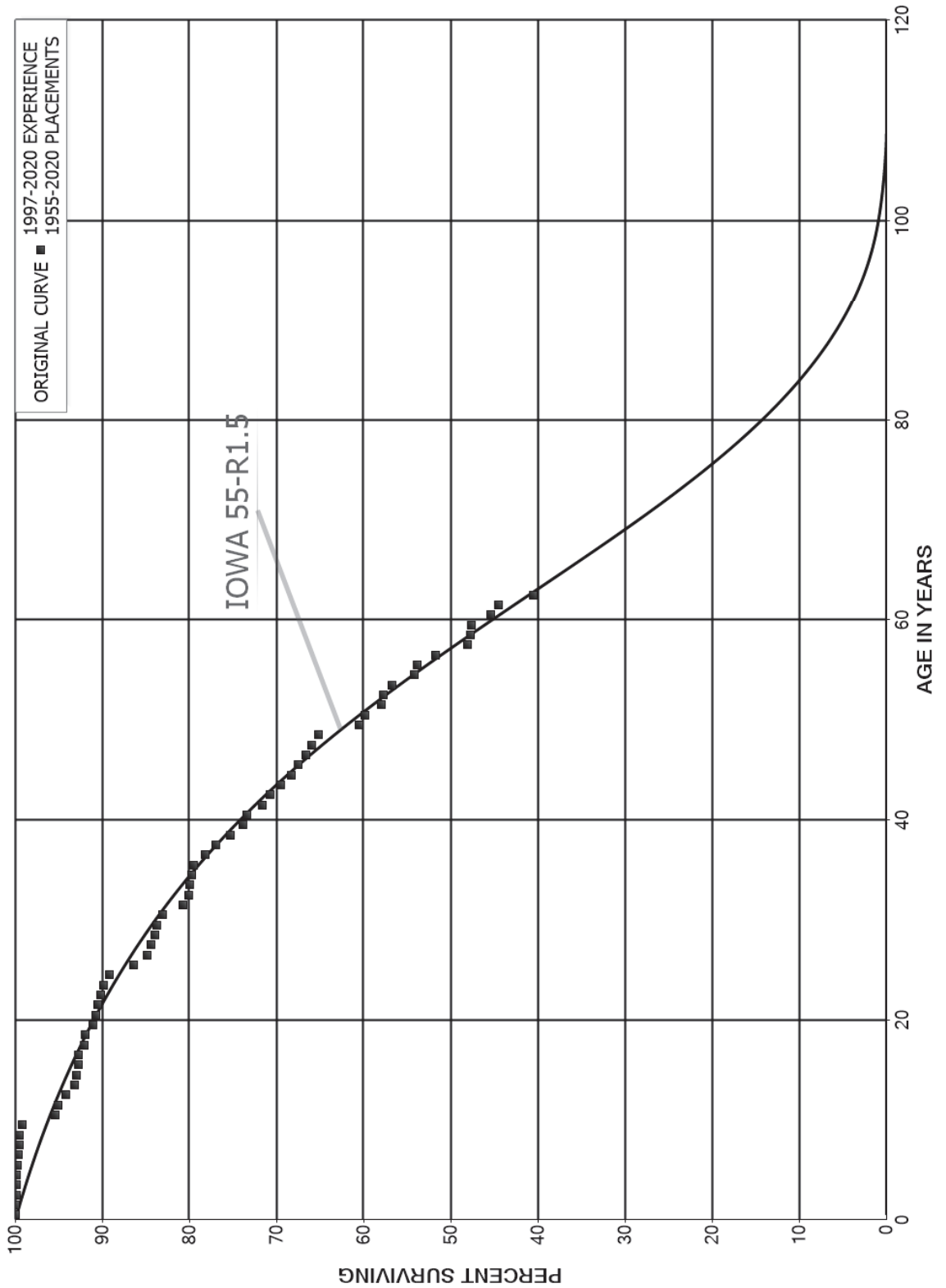
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	849,329		0.0000	1.0000	96.08
40.5	857,485		0.0000	1.0000	96.08
41.5	954,104		0.0000	1.0000	96.08
42.5	952,963		0.0000	1.0000	96.08
43.5	894,468		0.0000	1.0000	96.08
44.5	562,232		0.0000	1.0000	96.08
45.5	562,232		0.0000	1.0000	96.08
46.5	482,711	5,181	0.0107	0.9893	96.08
47.5	472,457		0.0000	1.0000	95.05
48.5	261,263		0.0000	1.0000	95.05
49.5	261,263		0.0000	1.0000	95.05
50.5	261,263		0.0000	1.0000	95.05
51.5	215,636		0.0000	1.0000	95.05
52.5	203,239		0.0000	1.0000	95.05
53.5	198,091		0.0000	1.0000	95.05
54.5	198,091		0.0000	1.0000	95.05
55.5	198,091		0.0000	1.0000	95.05
56.5	152,078		0.0000	1.0000	95.05
57.5	130,032		0.0000	1.0000	95.05
58.5	130,032		0.0000	1.0000	95.05
59.5	130,032		0.0000	1.0000	95.05
60.5	130,032		0.0000	1.0000	95.05
61.5	121,877		0.0000	1.0000	95.05
62.5					95.05

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 353.0 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	729,169,031	118,423	0.0002	0.9998	100.00
0.5	713,114,724	266,747	0.0004	0.9996	99.98
1.5	676,245,737	391,099	0.0006	0.9994	99.95
2.5	642,435,773	165,678	0.0003	0.9997	99.89
3.5	585,718,050	287,876	0.0005	0.9995	99.86
4.5	543,480,024	407,873	0.0008	0.9992	99.81
5.5	507,587,256	480,066	0.0009	0.9991	99.74
6.5	427,283,708	579,658	0.0014	0.9986	99.64
7.5	412,144,013	197,965	0.0005	0.9995	99.51
8.5	364,939,276	1,125,466	0.0031	0.9969	99.46
9.5	385,202,191	14,559,423	0.0378	0.9622	99.15
10.5	313,394,424	1,221,506	0.0039	0.9961	95.41
11.5	278,799,279	2,601,244	0.0093	0.9907	95.04
12.5	154,788,847	1,657,743	0.0107	0.9893	94.15
13.5	139,462,457	279,446	0.0020	0.9980	93.14
14.5	124,244,219	254,931	0.0021	0.9979	92.95
15.5	97,066,167	94,608	0.0010	0.9990	92.76
16.5	89,786,245	550,793	0.0061	0.9939	92.67
17.5	82,269,734	102,727	0.0012	0.9988	92.10
18.5	84,900,332	843,310	0.0099	0.9901	91.99
19.5	81,856,011	327,352	0.0040	0.9960	91.08
20.5	84,620,887	161,518	0.0019	0.9981	90.71
21.5	86,860,296	311,528	0.0036	0.9964	90.54
22.5	91,249,341	341,442	0.0037	0.9963	90.21
23.5	101,556,579	776,988	0.0077	0.9923	89.88
24.5	100,103,228	3,089,404	0.0309	0.9691	89.19
25.5	98,898,340	1,892,807	0.0191	0.9809	86.44
26.5	95,139,212	430,923	0.0045	0.9955	84.78
27.5	98,478,417	590,813	0.0060	0.9940	84.40
28.5	97,223,140	252,993	0.0026	0.9974	83.89
29.5	95,197,353	693,020	0.0073	0.9927	83.67
30.5	92,051,560	2,644,771	0.0287	0.9713	83.06
31.5	82,840,467	668,375	0.0081	0.9919	80.68
32.5	76,657,223	127,038	0.0017	0.9983	80.03
33.5	77,252,771	121,551	0.0016	0.9984	79.89
34.5	78,986,655	311,812	0.0039	0.9961	79.77
35.5	78,714,569	1,222,298	0.0155	0.9845	79.45
36.5	73,317,837	1,208,086	0.0165	0.9835	78.22
37.5	75,332,091	1,615,177	0.0214	0.9786	76.93
38.5	75,661,398	1,469,877	0.0194	0.9806	75.28

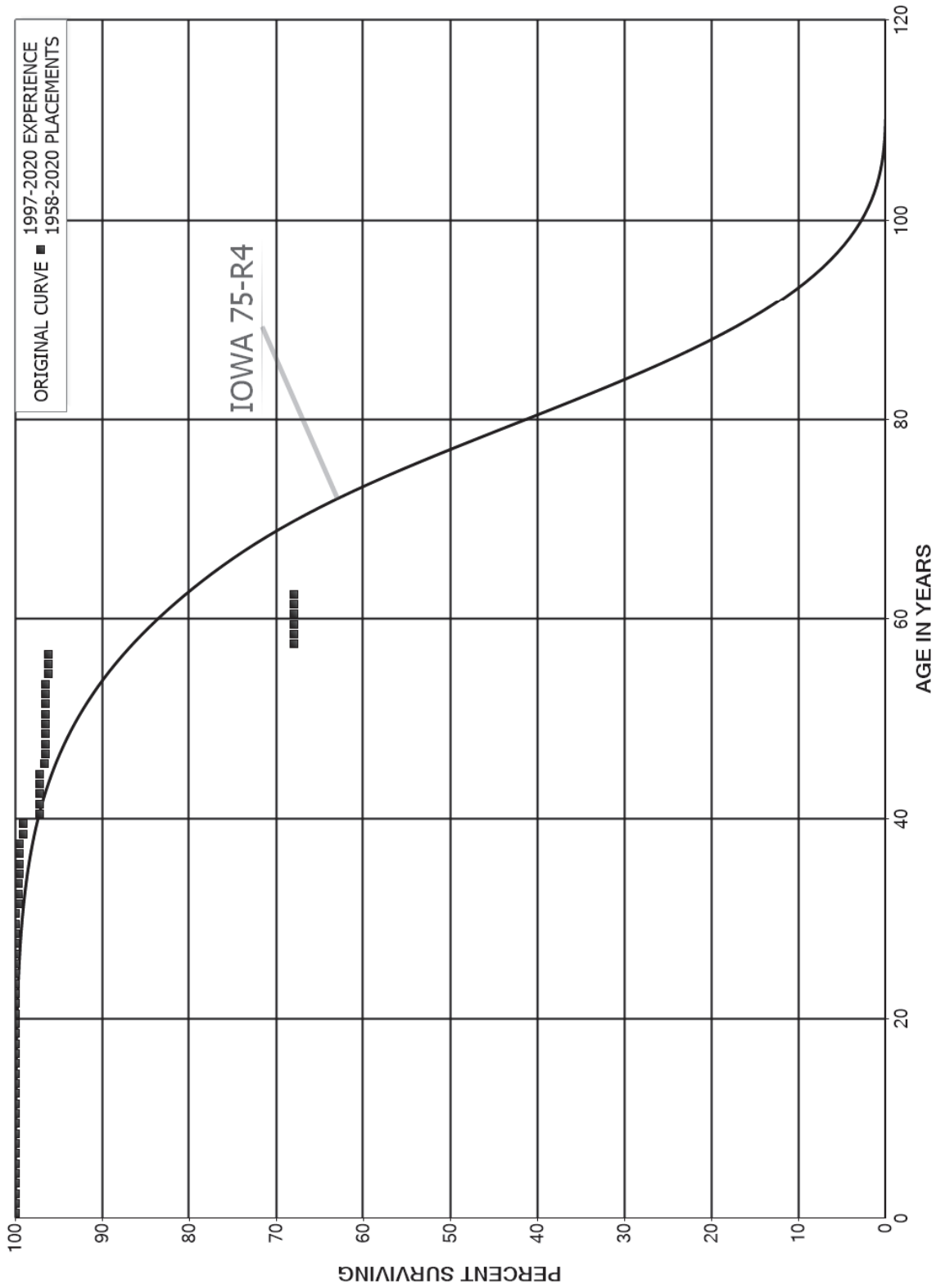
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,774,358	418,948	0.0057	0.9943	73.82
40.5	66,642,345	1,611,750	0.0242	0.9758	73.40
41.5	77,685,028	978,496	0.0126	0.9874	71.62
42.5	74,646,657	1,338,075	0.0179	0.9821	70.72
43.5	70,750,695	1,206,351	0.0171	0.9829	69.45
44.5	61,016,864	727,506	0.0119	0.9881	68.27
45.5	57,843,926	689,725	0.0119	0.9881	67.46
46.5	53,460,597	601,305	0.0112	0.9888	66.65
47.5	50,290,846	556,350	0.0111	0.9889	65.90
48.5	41,353,476	2,992,323	0.0724	0.9276	65.17
49.5	43,555,833	420,408	0.0097	0.9903	60.46
50.5	40,003,431	1,265,604	0.0316	0.9684	59.87
51.5	37,679,619	142,466	0.0038	0.9962	57.98
52.5	33,474,528	620,151	0.0185	0.9815	57.76
53.5	29,346,201	1,289,021	0.0439	0.9561	56.69
54.5	25,067,049	188,425	0.0075	0.9925	54.20
55.5	24,384,800	924,240	0.0379	0.9621	53.79
56.5	21,206,349	1,527,708	0.0720	0.9280	51.75
57.5	19,371,878	104,747	0.0054	0.9946	48.03
58.5	18,586,519	56,850	0.0031	0.9969	47.77
59.5	18,019,250	849,382	0.0471	0.9529	47.62
60.5	16,869,795	306,581	0.0182	0.9818	45.37
61.5	15,658,675	1,432,947	0.0915	0.9085	44.55
62.5	433,143	157,493	0.3636	0.6364	40.47
63.5	154,876		0.0000	1.0000	25.76
64.5	154,876		0.0000	1.0000	25.76
65.5					25.76

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 354.0 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,850,161		0.0000	1.0000	100.00
0.5	117,507,771		0.0000	1.0000	100.00
1.5	114,873,239		0.0000	1.0000	100.00
2.5	118,334,918	4,955	0.0000	1.0000	100.00
3.5	118,408,972		0.0000	1.0000	100.00
4.5	115,358,859		0.0000	1.0000	100.00
5.5	115,358,859		0.0000	1.0000	100.00
6.5	115,358,859		0.0000	1.0000	100.00
7.5	115,180,519		0.0000	1.0000	100.00
8.5	114,889,188		0.0000	1.0000	100.00
9.5	114,296,678		0.0000	1.0000	100.00
10.5	17,963,743		0.0000	1.0000	100.00
11.5	17,530,566		0.0000	1.0000	100.00
12.5	16,342,468		0.0000	1.0000	100.00
13.5	16,070,167		0.0000	1.0000	100.00
14.5	16,066,579		0.0000	1.0000	100.00
15.5	14,668,389		0.0000	1.0000	100.00
16.5	21,179,979		0.0000	1.0000	100.00
17.5	20,673,231		0.0000	1.0000	100.00
18.5	16,475,177		0.0000	1.0000	100.00
19.5	16,474,721		0.0000	1.0000	100.00
20.5	20,187,711		0.0000	1.0000	100.00
21.5	20,187,711		0.0000	1.0000	100.00
22.5	20,187,711		0.0000	1.0000	100.00
23.5	21,281,365		0.0000	1.0000	100.00
24.5	24,847,203		0.0000	1.0000	100.00
25.5	27,952,331		0.0000	1.0000	100.00
26.5	27,952,331		0.0000	1.0000	100.00
27.5	28,000,543		0.0000	1.0000	100.00
28.5	28,161,064		0.0000	1.0000	100.00
29.5	28,168,941		0.0000	1.0000	100.00
30.5	43,245,077	141,000	0.0033	0.9967	100.00
31.5	43,104,077		0.0000	1.0000	99.67
32.5	43,104,077		0.0000	1.0000	99.67
33.5	43,110,765	71,656	0.0017	0.9983	99.67
34.5	34,988,290		0.0000	1.0000	99.50
35.5	34,988,290		0.0000	1.0000	99.50
36.5	35,353,711		0.0000	1.0000	99.50
37.5	83,076,340	356,968	0.0043	0.9957	99.50
38.5	82,719,371	42,332	0.0005	0.9995	99.08

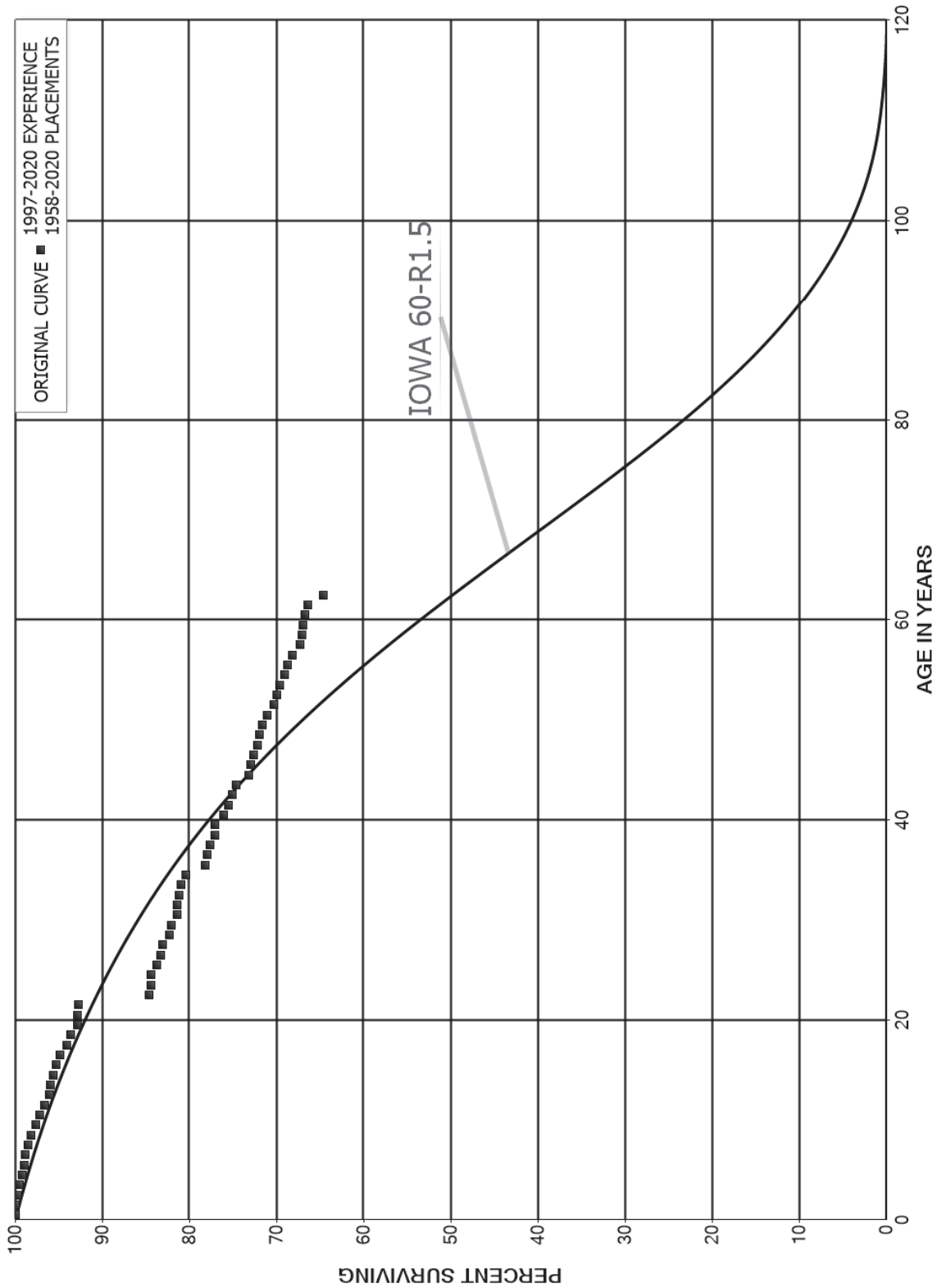
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	82,677,039	1,499,746	0.0181	0.9819	99.03
40.5	27,209,840		0.0000	1.0000	97.23
41.5	30,431,631		0.0000	1.0000	97.23
42.5	30,431,631	6,657	0.0002	0.9998	97.23
43.5	31,089,761	25,365	0.0008	0.9992	97.21
44.5	25,848,060	131,836	0.0051	0.9949	97.13
45.5	25,716,224	33,442	0.0013	0.9987	96.63
46.5	25,474,049		0.0000	1.0000	96.51
47.5	24,068,591		0.0000	1.0000	96.51
48.5	21,074,044		0.0000	1.0000	96.51
49.5	18,016,329		0.0000	1.0000	96.51
50.5	18,016,329		0.0000	1.0000	96.51
51.5	18,009,641		0.0000	1.0000	96.51
52.5	18,009,641		0.0000	1.0000	96.51
53.5	18,001,764	53,202	0.0030	0.9970	96.51
54.5	2,802,038		0.0000	1.0000	96.22
55.5	2,802,038		0.0000	1.0000	96.22
56.5	2,802,038	822,672	0.2936	0.7064	96.22
57.5	1,979,366		0.0000	1.0000	67.97
58.5	1,979,366		0.0000	1.0000	67.97
59.5	1,845,598		0.0000	1.0000	67.97
60.5	1,680,829		0.0000	1.0000	67.97
61.5	998,613		0.0000	1.0000	67.97
62.5					67.97

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 355.0 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,005,903,645	182,339	0.0002	0.9998	100.00
0.5	981,539,691	855,289	0.0009	0.9991	99.98
1.5	954,089,432	1,197,060	0.0013	0.9987	99.89
2.5	863,409,271	2,453,573	0.0028	0.9972	99.77
3.5	819,006,682	2,528,459	0.0031	0.9969	99.49
4.5	759,180,934	1,623,494	0.0021	0.9979	99.18
5.5	734,494,481	988,608	0.0013	0.9987	98.97
6.5	464,250,250	1,439,353	0.0031	0.9969	98.83
7.5	316,673,795	970,235	0.0031	0.9969	98.53
8.5	185,290,941	1,214,618	0.0066	0.9934	98.23
9.5	157,004,097	707,972	0.0045	0.9955	97.58
10.5	134,002,354	770,891	0.0058	0.9942	97.14
11.5	112,835,124	585,152	0.0052	0.9948	96.58
12.5	96,275,912	156,764	0.0016	0.9984	96.08
13.5	85,334,697	297,756	0.0035	0.9965	95.93
14.5	73,508,185	226,323	0.0031	0.9969	95.59
15.5	65,010,412	291,935	0.0045	0.9955	95.30
16.5	61,115,996	523,732	0.0086	0.9914	94.87
17.5	54,075,377	257,849	0.0048	0.9952	94.06
18.5	30,594,208	246,984	0.0081	0.9919	93.61
19.5	30,108,581	9,731	0.0003	0.9997	92.85
20.5	28,039,255	26,179	0.0009	0.9991	92.82
21.5	19,931,995	1,741,014	0.0873	0.9127	92.73
22.5	18,712,452	62,303	0.0033	0.9967	84.63
23.5	16,241,342		0.0000	1.0000	84.35
24.5	19,605,970	134,836	0.0069	0.9931	84.35
25.5	23,564,855	123,141	0.0052	0.9948	83.77
26.5	26,798,384	82,740	0.0031	0.9969	83.33
27.5	27,062,786	243,643	0.0090	0.9910	83.08
28.5	32,496,697	107,363	0.0033	0.9967	82.33
29.5	38,128,069	288,417	0.0076	0.9924	82.06
30.5	40,808,220	47,694	0.0012	0.9988	81.44
31.5	44,244,651	88,498	0.0020	0.9980	81.34
32.5	45,355,131	96,402	0.0021	0.9979	81.18
33.5	47,639,747	352,073	0.0074	0.9926	81.01
34.5	50,410,878	1,402,061	0.0278	0.9722	80.41
35.5	55,262,188	175,766	0.0032	0.9968	78.17
36.5	53,074,784	205,406	0.0039	0.9961	77.92
37.5	158,100,529	1,049,268	0.0066	0.9934	77.62
38.5	160,601,655	131,127	0.0008	0.9992	77.11

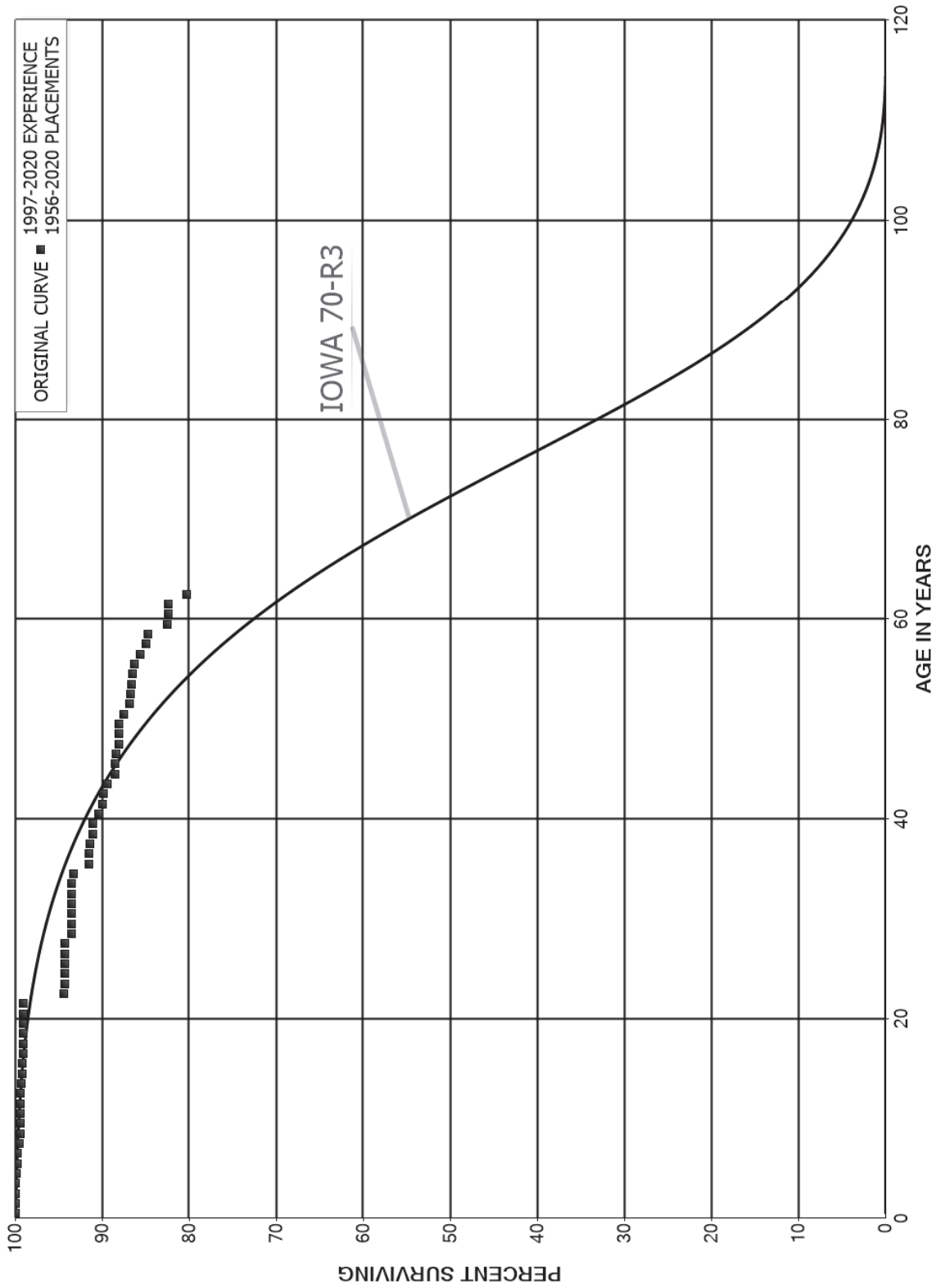
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	161,426,563	2,001,597	0.0124	0.9876	77.04
40.5	55,228,927	447,864	0.0081	0.9919	76.09
41.5	108,678,340	555,726	0.0051	0.9949	75.47
42.5	107,547,482	620,060	0.0058	0.9942	75.08
43.5	101,630,488	1,989,973	0.0196	0.9804	74.65
44.5	83,861,540	275,931	0.0033	0.9967	73.19
45.5	83,298,872	392,466	0.0047	0.9953	72.95
46.5	77,101,274	461,996	0.0060	0.9940	72.61
47.5	72,382,537	250,660	0.0035	0.9965	72.17
48.5	68,183,642	318,453	0.0047	0.9953	71.92
49.5	64,163,793	458,699	0.0071	0.9929	71.58
50.5	62,493,505	655,710	0.0105	0.9895	71.07
51.5	60,283,417	295,464	0.0049	0.9951	70.33
52.5	56,482,172	291,475	0.0052	0.9948	69.98
53.5	54,695,792	443,447	0.0081	0.9919	69.62
54.5	52,193,192	278,924	0.0053	0.9947	69.06
55.5	49,683,782	404,386	0.0081	0.9919	68.69
56.5	48,025,764	593,910	0.0124	0.9876	68.13
57.5	45,828,074	114,061	0.0025	0.9975	67.29
58.5	43,617,934	94,925	0.0022	0.9978	67.12
59.5	36,475,690	108,176	0.0030	0.9970	66.97
60.5	35,669,630	196,176	0.0055	0.9945	66.77
61.5	35,257,970	976,760	0.0277	0.9723	66.41
62.5					64.57

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	569,569,565	3,078	0.0000	1.0000	100.00
0.5	573,020,050	259,006	0.0005	0.9995	100.00
1.5	553,414,334	34,150	0.0001	0.9999	99.95
2.5	512,162,928	236,893	0.0005	0.9995	99.95
3.5	496,769,900	132,907	0.0003	0.9997	99.90
4.5	474,982,345	673,908	0.0014	0.9986	99.88
5.5	470,068,372	47,719	0.0001	0.9999	99.73
6.5	348,269,989	780,934	0.0022	0.9978	99.72
7.5	269,873,091	233,296	0.0009	0.9991	99.50
8.5	193,844,120	85,524	0.0004	0.9996	99.41
9.5	175,544,892	8,767	0.0000	1.0000	99.37
10.5	104,213,594	14	0.0000	1.0000	99.36
11.5	90,018,104	18,421	0.0002	0.9998	99.36
12.5	79,331,039	28,701	0.0004	0.9996	99.34
13.5	70,464,515	119,315	0.0017	0.9983	99.31
14.5	61,007,731	2,050	0.0000	1.0000	99.14
15.5	56,598,616	15,336	0.0003	0.9997	99.14
16.5	58,597,688	860	0.0000	1.0000	99.11
17.5	57,805,665		0.0000	1.0000	99.11
18.5	25,487,470	10,815	0.0004	0.9996	99.11
19.5	27,721,458	279	0.0000	1.0000	99.07
20.5	29,311,554		0.0000	1.0000	99.07
21.5	27,558,774	1,313,809	0.0477	0.9523	99.07
22.5	28,331,317	3,665	0.0001	0.9999	94.34
23.5	28,053,029	21,603	0.0008	0.9992	94.33
24.5	32,564,366	550	0.0000	1.0000	94.26
25.5	42,109,142		0.0000	1.0000	94.26
26.5	42,854,444		0.0000	1.0000	94.26
27.5	43,123,862	325,723	0.0076	0.9924	94.26
28.5	45,632,006	60	0.0000	1.0000	93.54
29.5	52,215,087	28,988	0.0006	0.9994	93.54
30.5	66,111,858		0.0000	1.0000	93.49
31.5	68,355,833	716	0.0000	1.0000	93.49
32.5	69,515,104	12,472	0.0002	0.9998	93.49
33.5	70,992,534	170,245	0.0024	0.9976	93.47
34.5	72,357,766	1,348,640	0.0186	0.9814	93.25
35.5	73,555,616	30,531	0.0004	0.9996	91.51
36.5	63,034,416	30,538	0.0005	0.9995	91.47
37.5	163,925,070	559,532	0.0034	0.9966	91.43
38.5	202,964,006	1,380	0.0000	1.0000	91.12

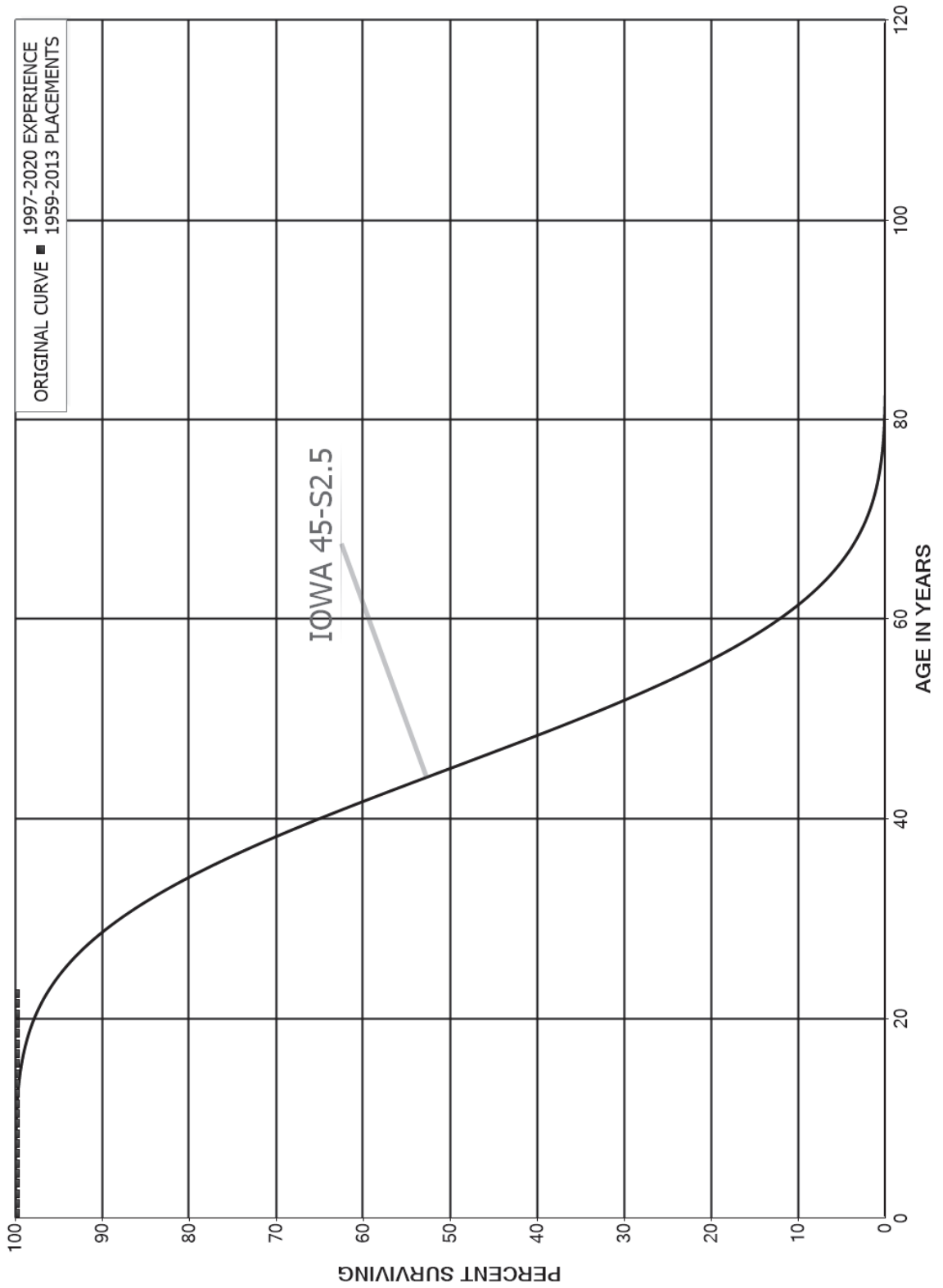
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	203,430,757	1,526,611	0.0075	0.9925	91.12
40.5	95,508,756	490,635	0.0051	0.9949	90.43
41.5	92,984,933	107,306	0.0012	0.9988	89.97
42.5	92,520,073	510,917	0.0055	0.9945	89.87
43.5	85,646,288	852,559	0.0100	0.9900	89.37
44.5	68,738,405	6,950	0.0001	0.9999	88.48
45.5	68,538,392	75,886	0.0011	0.9989	88.47
46.5	64,138,159	217,240	0.0034	0.9966	88.37
47.5	59,506,625	5,582	0.0001	0.9999	88.07
48.5	54,403,467	28,846	0.0005	0.9995	88.07
49.5	46,637,889	299,344	0.0064	0.9936	88.02
50.5	44,988,704	340,451	0.0076	0.9924	87.45
51.5	43,491,774	52,919	0.0012	0.9988	86.79
52.5	42,166,662	24,192	0.0006	0.9994	86.69
53.5	40,467,324	43,465	0.0011	0.9989	86.64
54.5	32,256,305	115,060	0.0036	0.9964	86.54
55.5	31,371,065	231,972	0.0074	0.9926	86.23
56.5	30,279,232	229,963	0.0076	0.9924	85.60
57.5	29,060,932	80,093	0.0028	0.9972	84.95
58.5	27,216,445	721,415	0.0265	0.9735	84.71
59.5	22,680,374	27,401	0.0012	0.9988	82.47
60.5	22,172,577	2,374	0.0001	0.9999	82.37
61.5	21,782,791	550,984	0.0253	0.9747	82.36
62.5					80.28

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2013

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,110		0.0000	1.0000	100.00
0.5	1,142		0.0000	1.0000	100.00
1.5	1,142		0.0000	1.0000	100.00
2.5	1,142		0.0000	1.0000	100.00
3.5	1,142		0.0000	1.0000	100.00
4.5	1,142		0.0000	1.0000	100.00
5.5	1,142		0.0000	1.0000	100.00
6.5	1,142		0.0000	1.0000	100.00
7.5	1,142		0.0000	1.0000	100.00
8.5	1,142		0.0000	1.0000	100.00
9.5	1,142		0.0000	1.0000	100.00
10.5	1,142		0.0000	1.0000	100.00
11.5	1,142		0.0000	1.0000	100.00
12.5	1,142		0.0000	1.0000	100.00
13.5	1,142		0.0000	1.0000	100.00
14.5	1,142		0.0000	1.0000	100.00
15.5	1,142		0.0000	1.0000	100.00
16.5	1,142		0.0000	1.0000	100.00
17.5	1,142		0.0000	1.0000	100.00
18.5	1,142		0.0000	1.0000	100.00
19.5	1,142		0.0000	1.0000	100.00
20.5	1,142		0.0000	1.0000	100.00
21.5	1,142		0.0000	1.0000	100.00
22.5					100.00
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	109,352		0.0000		
34.5	109,352		0.0000		
35.5	109,352		0.0000		
36.5	109,352		0.0000		
37.5	222,781		0.0000		
38.5	222,781		0.0000		

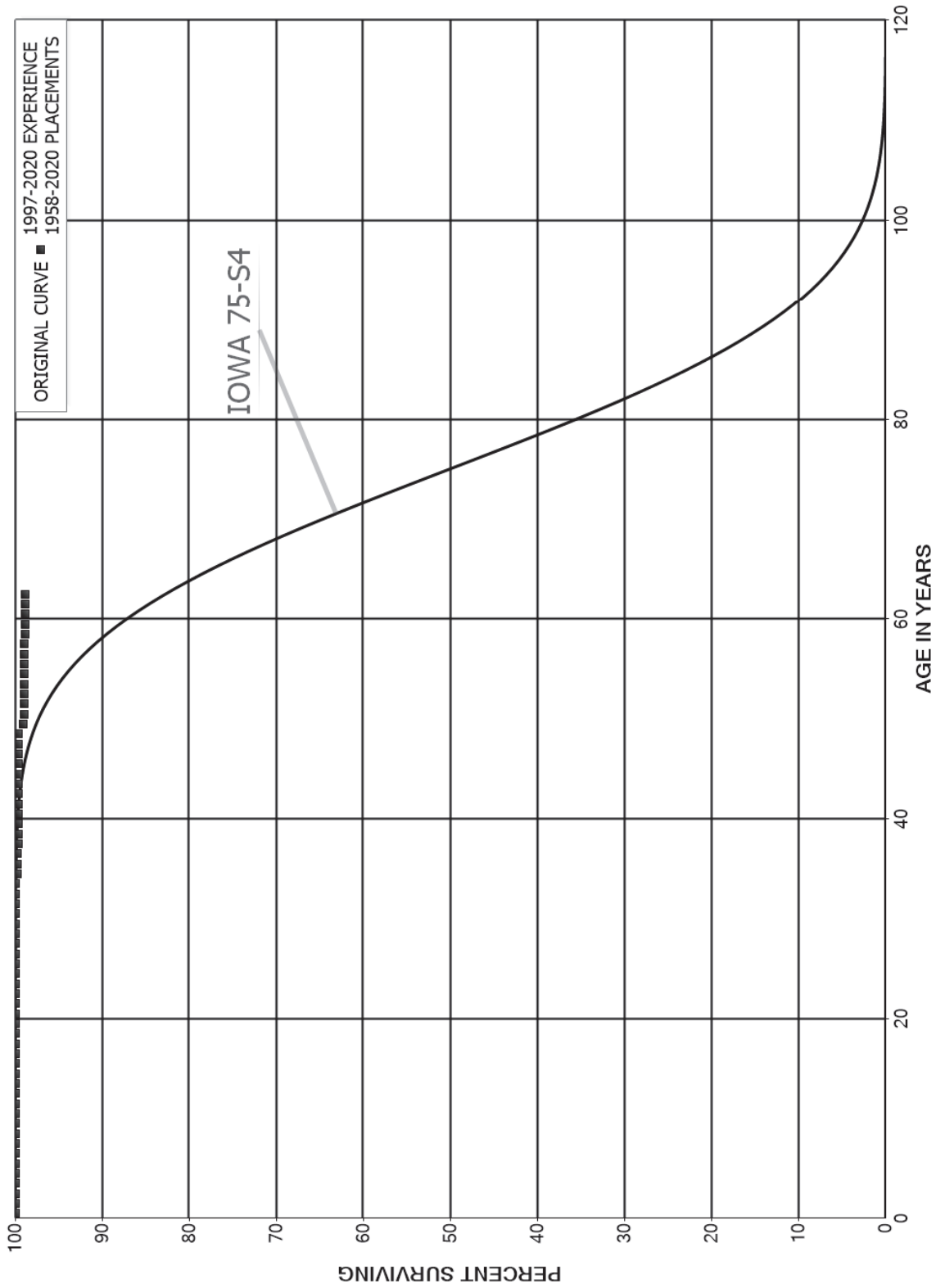
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2013			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	222,781	4,077	0.0183		
40.5	109,352		0.0000		
41.5	109,352		0.0000		
42.5	109,352		0.0000		
43.5	109,352		0.0000		
44.5	109,352		0.0000		
45.5	109,352		0.0000		
46.5	109,352		0.0000		
47.5	109,352		0.0000		
48.5	109,352		0.0000		
49.5	109,352		0.0000		
50.5	109,352		0.0000		
51.5	109,352		0.0000		
52.5	109,352		0.0000		
53.5	109,352		0.0000		
54.5					

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 360.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,719,673		0.0000	1.0000	100.00
0.5	4,391,661		0.0000	1.0000	100.00
1.5	4,123,231		0.0000	1.0000	100.00
2.5	3,804,558		0.0000	1.0000	100.00
3.5	3,389,014		0.0000	1.0000	100.00
4.5	3,437,512		0.0000	1.0000	100.00
5.5	3,304,958		0.0000	1.0000	100.00
6.5	3,328,789		0.0000	1.0000	100.00
7.5	3,285,046		0.0000	1.0000	100.00
8.5	3,255,362		0.0000	1.0000	100.00
9.5	2,895,339	536	0.0002	0.9998	100.00
10.5	2,885,568		0.0000	1.0000	99.98
11.5	2,821,213		0.0000	1.0000	99.98
12.5	2,544,598		0.0000	1.0000	99.98
13.5	1,824,962		0.0000	1.0000	99.98
14.5	1,709,955		0.0000	1.0000	99.98
15.5	1,620,082		0.0000	1.0000	99.98
16.5	1,182,669		0.0000	1.0000	99.98
17.5	1,070,538		0.0000	1.0000	99.98
18.5	1,015,365		0.0000	1.0000	99.98
19.5	940,501		0.0000	1.0000	99.98
20.5	946,182		0.0000	1.0000	99.98
21.5	964,525		0.0000	1.0000	99.98
22.5	958,916		0.0000	1.0000	99.98
23.5	954,893		0.0000	1.0000	99.98
24.5	921,417		0.0000	1.0000	99.98
25.5	891,313		0.0000	1.0000	99.98
26.5	859,632		0.0000	1.0000	99.98
27.5	827,243		0.0000	1.0000	99.98
28.5	801,074		0.0000	1.0000	99.98
29.5	771,141	155	0.0002	0.9998	99.98
30.5	749,686		0.0000	1.0000	99.96
31.5	723,259		0.0000	1.0000	99.96
32.5	693,209		0.0000	1.0000	99.96
33.5	668,783	1,373	0.0021	0.9979	99.96
34.5	643,145		0.0000	1.0000	99.76
35.5	619,603		0.0000	1.0000	99.76
36.5	596,847	521	0.0009	0.9991	99.76
37.5	574,750		0.0000	1.0000	99.67
38.5	2,244,026		0.0000	1.0000	99.67

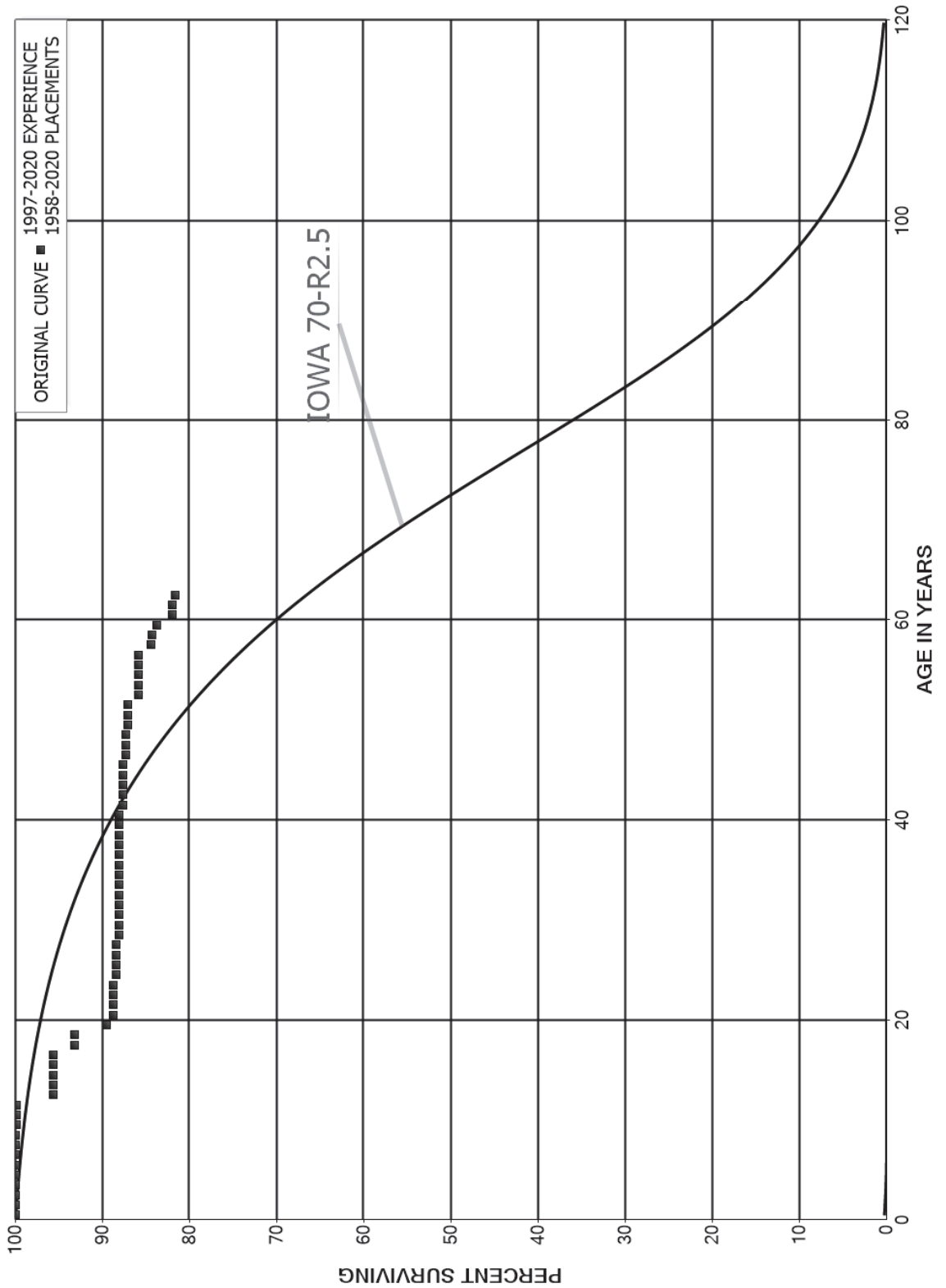
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,223,796		0.0000	1.0000	99.67
40.5	2,204,343		0.0000	1.0000	99.67
41.5	2,185,639		0.0000	1.0000	99.67
42.5	803,106		0.0000	1.0000	99.67
43.5	771,294		0.0000	1.0000	99.67
44.5	739,545		0.0000	1.0000	99.67
45.5	710,134	59	0.0001	0.9999	99.67
46.5	680,801		0.0000	1.0000	99.66
47.5	653,094		0.0000	1.0000	99.66
48.5	623,990	4,033	0.0065	0.9935	99.66
49.5	591,620	589	0.0010	0.9990	99.02
50.5	559,315		0.0000	1.0000	98.92
51.5	536,071		0.0000	1.0000	98.92
52.5	508,746		0.0000	1.0000	98.92
53.5	487,255		0.0000	1.0000	98.92
54.5	465,457		0.0000	1.0000	98.92
55.5	444,327	3	0.0000	1.0000	98.92
56.5	422,760		0.0000	1.0000	98.92
57.5	403,120	461	0.0011	0.9989	98.92
58.5	384,648		0.0000	1.0000	98.80
59.5	367,538		0.0000	1.0000	98.80
60.5	351,207		0.0000	1.0000	98.80
61.5	335,198		0.0000	1.0000	98.80
62.5					98.80

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,209,901	3,980	0.0006	0.9994	100.00	
0.5	6,457,643		0.0000	1.0000	99.94	
1.5	6,248,065		0.0000	1.0000	99.94	
2.5	6,059,041		0.0000	1.0000	99.94	
3.5	5,831,532		0.0000	1.0000	99.94	
4.5	5,851,265		0.0000	1.0000	99.94	
5.5	5,458,100		0.0000	1.0000	99.94	
6.5	5,039,152		0.0000	1.0000	99.94	
7.5	4,868,086		0.0000	1.0000	99.94	
8.5	4,585,810	3,261	0.0007	0.9993	99.94	
9.5	4,274,188		0.0000	1.0000	99.86	
10.5	3,826,561		0.0000	1.0000	99.86	
11.5	3,472,221	148,767	0.0428	0.9572	99.86	
12.5	2,395,609		0.0000	1.0000	95.59	
13.5	1,850,878		0.0000	1.0000	95.59	
14.5	695,793		0.0000	1.0000	95.59	
15.5	565,542		0.0000	1.0000	95.59	
16.5	531,042	13,113	0.0247	0.9753	95.59	
17.5	475,369		0.0000	1.0000	93.23	
18.5	474,217	19,150	0.0404	0.9596	93.23	
19.5	470,394	3,856	0.0082	0.9918	89.46	
20.5	455,213		0.0000	1.0000	88.73	
21.5	436,709		0.0000	1.0000	88.73	
22.5	435,807		0.0000	1.0000	88.73	
23.5	573,497	2,040	0.0036	0.9964	88.73	
24.5	603,326		0.0000	1.0000	88.41	
25.5	530,854		0.0000	1.0000	88.41	
26.5	520,564		0.0000	1.0000	88.41	
27.5	564,330	2,400	0.0043	0.9957	88.41	
28.5	637,412		0.0000	1.0000	88.04	
29.5	667,992		0.0000	1.0000	88.04	
30.5	683,241		0.0000	1.0000	88.04	
31.5	688,839		0.0000	1.0000	88.04	
32.5	660,157		0.0000	1.0000	88.04	
33.5	686,808		0.0000	1.0000	88.04	
34.5	699,184		0.0000	1.0000	88.04	
35.5	678,573		0.0000	1.0000	88.04	
36.5	714,374		0.0000	1.0000	88.04	
37.5	741,422		0.0000	1.0000	88.04	
38.5	995,245		0.0000	1.0000	88.04	

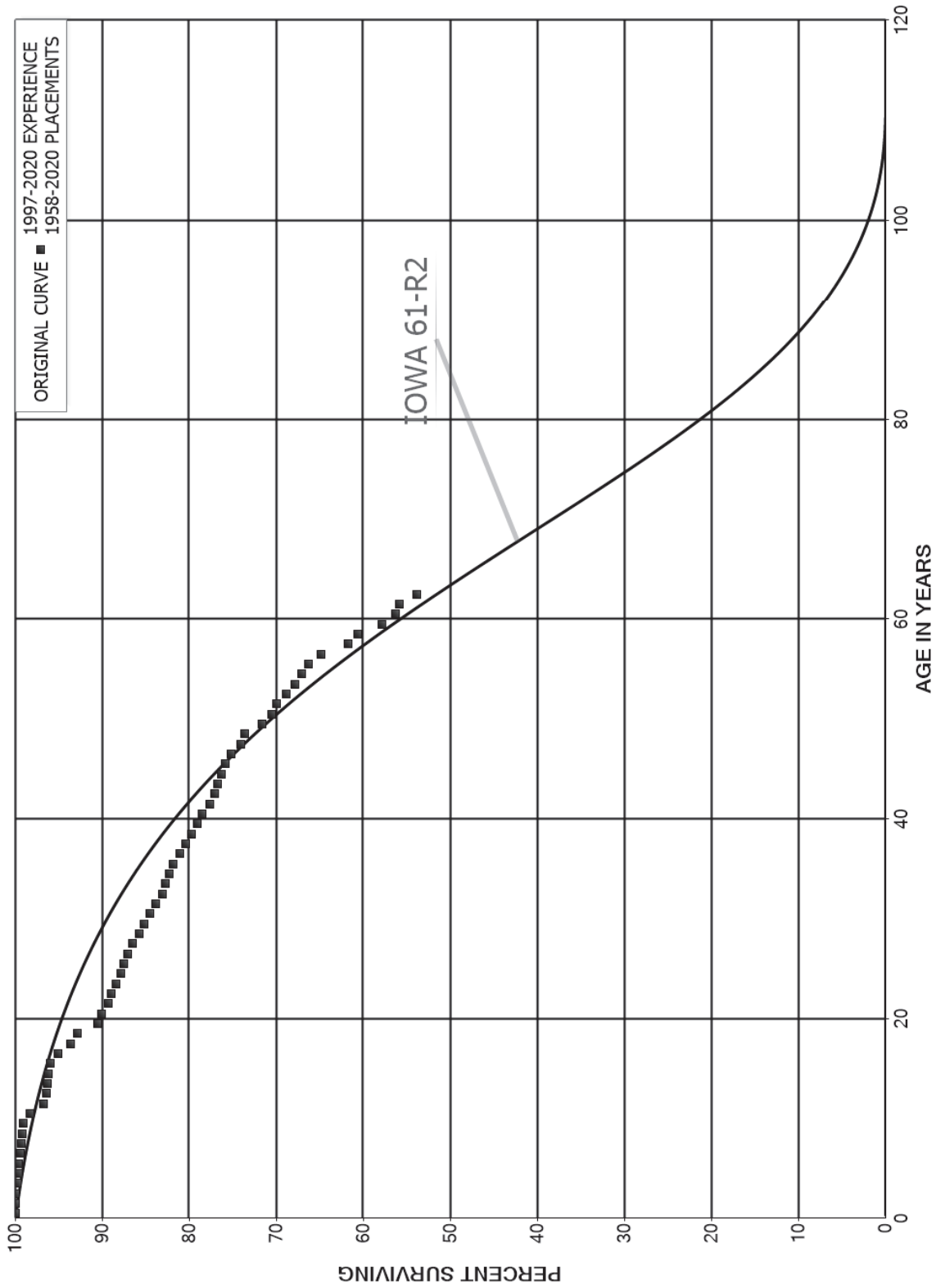
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	998,766		0.0000	1.0000	88.04
40.5	1,016,698	4,621	0.0045	0.9955	88.04
41.5	1,161,803		0.0000	1.0000	87.64
42.5	1,139,014		0.0000	1.0000	87.64
43.5	1,115,947		0.0000	1.0000	87.64
44.5	1,115,947		0.0000	1.0000	87.64
45.5	1,115,947	4,647	0.0042	0.9958	87.64
46.5	1,079,869		0.0000	1.0000	87.27
47.5	941,859		0.0000	1.0000	87.27
48.5	904,720	1,770	0.0020	0.9980	87.27
49.5	823,047		0.0000	1.0000	87.10
50.5	815,276		0.0000	1.0000	87.10
51.5	769,847	11,024	0.0143	0.9857	87.10
52.5	686,485		0.0000	1.0000	85.85
53.5	650,353		0.0000	1.0000	85.85
54.5	592,134		0.0000	1.0000	85.85
55.5	578,245		0.0000	1.0000	85.85
56.5	572,728	9,599	0.0168	0.9832	85.85
57.5	558,612	919	0.0016	0.9984	84.41
58.5	551,699	3,464	0.0063	0.9937	84.27
59.5	539,672	11,752	0.0218	0.9782	83.75
60.5	487,348		0.0000	1.0000	81.92
61.5	442,369	1,908	0.0043	0.9957	81.92
62.5					81.57

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 362.0 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	598,304,863	20,007	0.0000	1.0000	100.00
0.5	565,748,699	133,524	0.0002	0.9998	100.00
1.5	531,321,781	91,459	0.0002	0.9998	99.97
2.5	504,096,264	1,163,723	0.0023	0.9977	99.96
3.5	470,483,459	275,086	0.0006	0.9994	99.73
4.5	459,375,685	251,539	0.0005	0.9995	99.67
5.5	452,782,088	979,912	0.0022	0.9978	99.61
6.5	435,896,762	523,118	0.0012	0.9988	99.40
7.5	417,906,074	661,487	0.0016	0.9984	99.28
8.5	378,862,587	336,540	0.0009	0.9991	99.12
9.5	346,802,704	2,539,377	0.0073	0.9927	99.03
10.5	330,376,144	5,494,163	0.0166	0.9834	98.31
11.5	295,898,366	934,115	0.0032	0.9968	96.67
12.5	265,799,103	212,212	0.0008	0.9992	96.37
13.5	232,765,343	398,098	0.0017	0.9983	96.29
14.5	209,099,883	355,263	0.0017	0.9983	96.13
15.5	184,486,022	1,648,127	0.0089	0.9911	95.96
16.5	166,383,479	2,607,261	0.0157	0.9843	95.10
17.5	142,747,008	1,137,028	0.0080	0.9920	93.61
18.5	135,508,568	3,468,616	0.0256	0.9744	92.87
19.5	126,995,200	569,591	0.0045	0.9955	90.49
20.5	120,639,695	1,015,025	0.0084	0.9916	90.09
21.5	117,303,921	427,794	0.0036	0.9964	89.33
22.5	116,794,772	771,644	0.0066	0.9934	89.00
23.5	123,446,028	767,949	0.0062	0.9938	88.41
24.5	122,217,614	512,609	0.0042	0.9958	87.86
25.5	124,912,800	582,105	0.0047	0.9953	87.50
26.5	124,044,312	839,461	0.0068	0.9932	87.09
27.5	121,757,670	1,071,847	0.0088	0.9912	86.50
28.5	115,486,727	688,708	0.0060	0.9940	85.74
29.5	108,423,833	922,593	0.0085	0.9915	85.23
30.5	101,190,975	796,013	0.0079	0.9921	84.50
31.5	89,784,241	858,425	0.0096	0.9904	83.84
32.5	77,695,116	285,724	0.0037	0.9963	83.03
33.5	80,499,935	424,913	0.0053	0.9947	82.73
34.5	78,497,777	421,559	0.0054	0.9946	82.29
35.5	78,754,136	765,396	0.0097	0.9903	81.85
36.5	76,271,184	633,267	0.0083	0.9917	81.05
37.5	75,502,926	581,770	0.0077	0.9923	80.38
38.5	85,245,541	728,444	0.0085	0.9915	79.76

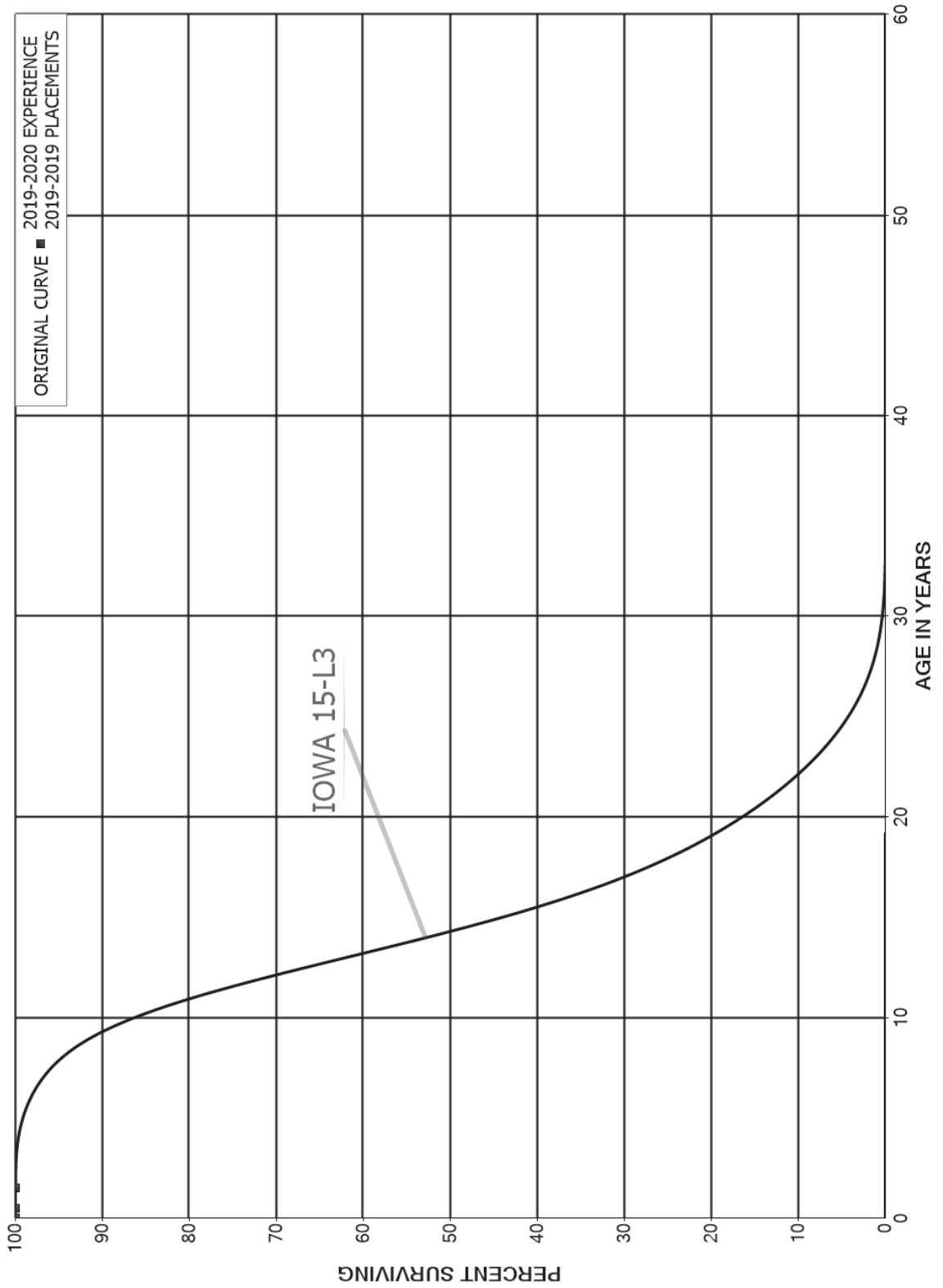
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	83,128,976	625,610	0.0075	0.9925	79.08
40.5	80,776,843	935,608	0.0116	0.9884	78.49
41.5	86,631,675	599,814	0.0069	0.9931	77.58
42.5	81,191,954	324,226	0.0040	0.9960	77.04
43.5	79,204,853	422,374	0.0053	0.9947	76.73
44.5	77,677,941	543,163	0.0070	0.9930	76.32
45.5	73,874,211	551,244	0.0075	0.9925	75.79
46.5	66,480,896	1,001,674	0.0151	0.9849	75.22
47.5	58,110,257	384,980	0.0066	0.9934	74.09
48.5	53,019,218	1,398,853	0.0264	0.9736	73.60
49.5	38,816,312	594,674	0.0153	0.9847	71.66
50.5	35,648,529	327,721	0.0092	0.9908	70.56
51.5	32,122,404	490,640	0.0153	0.9847	69.91
52.5	28,996,847	447,688	0.0154	0.9846	68.84
53.5	26,123,097	257,798	0.0099	0.9901	67.78
54.5	23,666,755	286,575	0.0121	0.9879	67.11
55.5	22,518,039	491,412	0.0218	0.9782	66.30
56.5	19,769,288	967,096	0.0489	0.9511	64.85
57.5	17,167,997	284,327	0.0166	0.9834	61.68
58.5	15,996,128	741,391	0.0463	0.9537	60.66
59.5	14,003,412	364,870	0.0261	0.9739	57.85
60.5	12,682,713	112,864	0.0089	0.9911	56.34
61.5	10,410,887	369,186	0.0355	0.9645	55.84
62.5					53.86

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 363.0 STORAGE BATTERY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



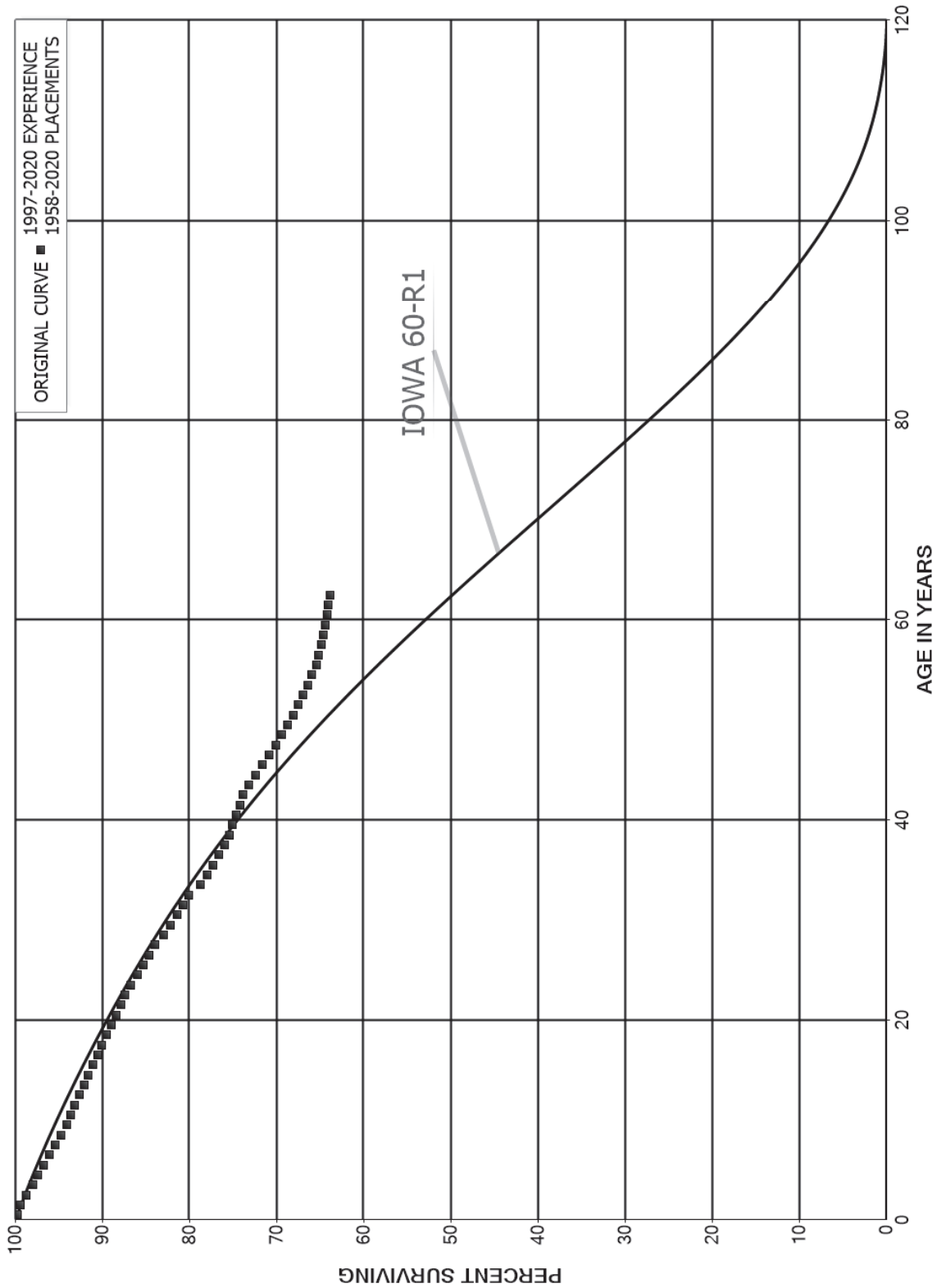
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 363.0 STORAGE BATTERY

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2019			EXPERIENCE BAND 2019-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	741,091		0.0000	1.0000	100.00
0.5	741,091		0.0000	1.0000	100.00
1.5					100.00

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 364.0 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	548,708,368	1,255,648	0.0023	0.9977	100.00
0.5	526,054,792	2,179,883	0.0041	0.9959	99.77
1.5	500,203,847	3,066,276	0.0061	0.9939	99.36
2.5	466,300,808	3,752,720	0.0080	0.9920	98.75
3.5	430,411,809	2,543,451	0.0059	0.9941	97.95
4.5	410,404,989	2,939,067	0.0072	0.9928	97.38
5.5	383,142,785	2,526,593	0.0066	0.9934	96.68
6.5	373,120,837	2,334,339	0.0063	0.9937	96.04
7.5	346,752,269	2,524,729	0.0073	0.9927	95.44
8.5	318,136,214	2,209,469	0.0069	0.9931	94.74
9.5	302,574,435	1,660,809	0.0055	0.9945	94.09
10.5	292,257,439	1,390,058	0.0048	0.9952	93.57
11.5	278,217,247	1,429,869	0.0051	0.9949	93.12
12.5	256,828,818	1,481,056	0.0058	0.9942	92.65
13.5	243,986,316	1,372,076	0.0056	0.9944	92.11
14.5	236,277,335	1,260,867	0.0053	0.9947	91.59
15.5	230,406,979	1,409,167	0.0061	0.9939	91.11
16.5	226,273,698	1,312,628	0.0058	0.9942	90.55
17.5	222,089,218	1,202,655	0.0054	0.9946	90.02
18.5	203,322,325	1,280,849	0.0063	0.9937	89.54
19.5	193,933,738	1,215,563	0.0063	0.9937	88.97
20.5	189,310,914	1,164,916	0.0062	0.9938	88.41
21.5	181,667,218	1,094,692	0.0060	0.9940	87.87
22.5	177,812,842	1,181,202	0.0066	0.9934	87.34
23.5	164,931,947	1,499,612	0.0091	0.9909	86.76
24.5	158,016,215	1,257,896	0.0080	0.9920	85.97
25.5	151,035,557	1,117,053	0.0074	0.9926	85.29
26.5	142,764,182	1,210,184	0.0085	0.9915	84.66
27.5	134,943,325	1,641,093	0.0122	0.9878	83.94
28.5	127,775,837	1,078,574	0.0084	0.9916	82.92
29.5	118,690,438	1,243,565	0.0105	0.9895	82.22
30.5	112,131,210	890,823	0.0079	0.9921	81.36
31.5	104,700,800	875,029	0.0084	0.9916	80.71
32.5	97,646,692	1,613,467	0.0165	0.9835	80.04
33.5	88,742,638	795,778	0.0090	0.9910	78.71
34.5	81,323,120	732,942	0.0090	0.9910	78.01
35.5	73,718,086	653,931	0.0089	0.9911	77.30
36.5	66,409,574	604,022	0.0091	0.9909	76.62
37.5	135,552,004	991,397	0.0073	0.9927	75.92
38.5	282,072,284	1,130,115	0.0040	0.9960	75.37

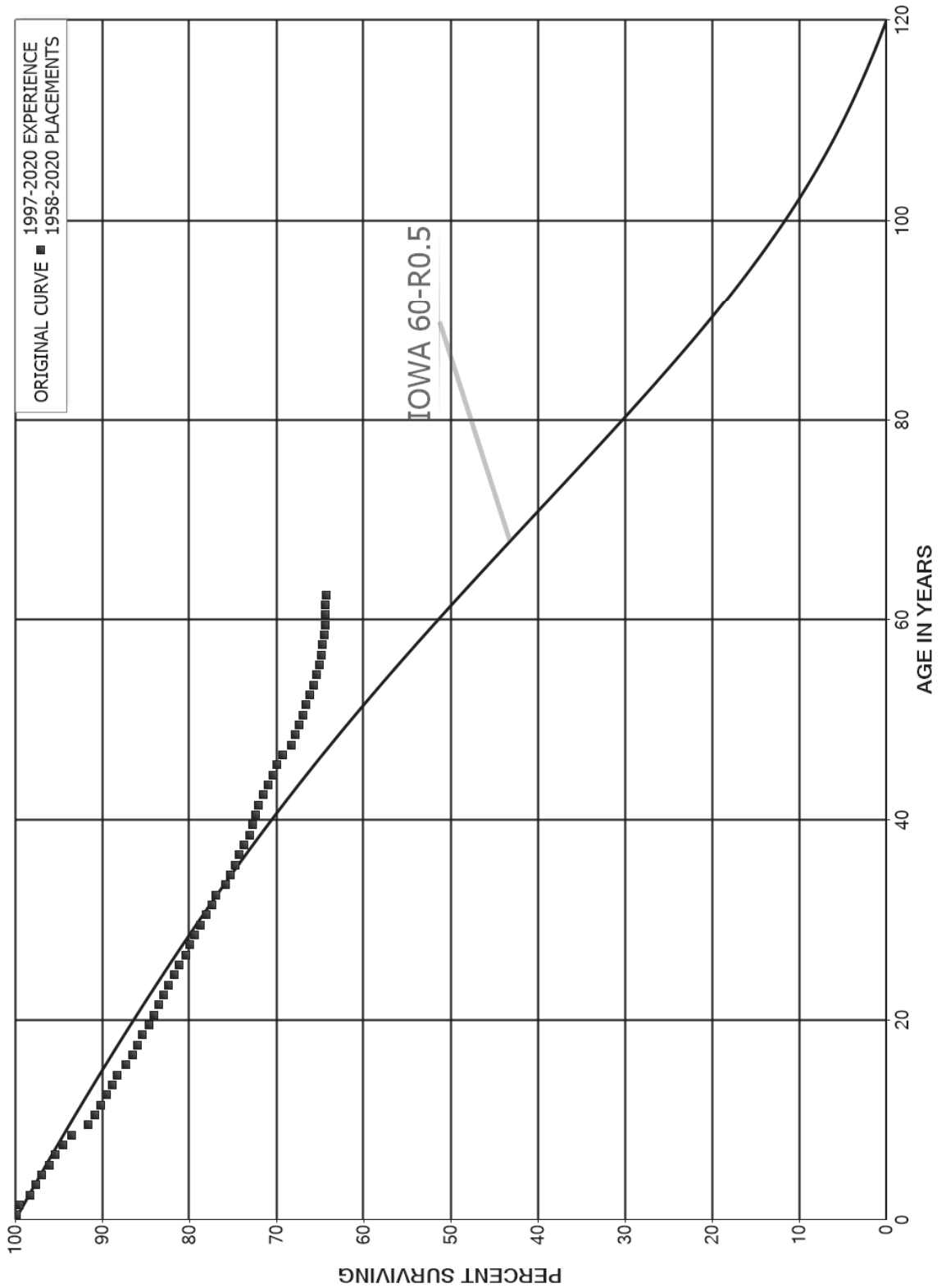
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	275,798,479	1,523,783	0.0055	0.9945	75.06
40.5	268,880,580	1,546,574	0.0058	0.9942	74.65
41.5	193,258,448	1,141,661	0.0059	0.9941	74.22
42.5	49,799,206	445,844	0.0090	0.9910	73.78
43.5	46,391,507	485,464	0.0105	0.9895	73.12
44.5	43,176,807	469,294	0.0109	0.9891	72.36
45.5	40,160,128	396,111	0.0099	0.9901	71.57
46.5	36,841,737	426,981	0.0116	0.9884	70.86
47.5	33,720,668	336,865	0.0100	0.9900	70.04
48.5	30,784,164	257,154	0.0084	0.9916	69.34
49.5	28,519,355	292,108	0.0102	0.9898	68.76
50.5	26,321,977	210,400	0.0080	0.9920	68.06
51.5	25,221,304	196,945	0.0078	0.9922	67.51
52.5	23,489,374	205,489	0.0087	0.9913	66.99
53.5	21,908,417	158,168	0.0072	0.9928	66.40
54.5	20,294,616	149,541	0.0074	0.9926	65.92
55.5	18,660,696	82,954	0.0044	0.9956	65.44
56.5	17,087,914	68,725	0.0040	0.9960	65.15
57.5	15,312,302	65,758	0.0043	0.9957	64.88
58.5	14,137,636	56,248	0.0040	0.9960	64.61
59.5	13,126,477	34,942	0.0027	0.9973	64.35
60.5	12,347,541	23,661	0.0019	0.9981	64.18
61.5	11,899,690	46,199	0.0039	0.9961	64.05
62.5					63.81

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	574,434,638	700,115	0.0012	0.9988	100.00
0.5	417,738,174	1,584,530	0.0038	0.9962	99.88
1.5	354,961,998	4,310,680	0.0121	0.9879	99.50
2.5	332,771,191	2,131,405	0.0064	0.9936	98.29
3.5	308,733,674	2,066,431	0.0067	0.9933	97.66
4.5	291,096,699	2,702,183	0.0093	0.9907	97.01
5.5	270,903,282	2,097,095	0.0077	0.9923	96.11
6.5	256,213,295	2,449,488	0.0096	0.9904	95.36
7.5	240,229,203	2,347,505	0.0098	0.9902	94.45
8.5	217,484,189	4,343,144	0.0200	0.9800	93.53
9.5	205,325,908	1,814,219	0.0088	0.9912	91.66
10.5	202,128,207	1,478,273	0.0073	0.9927	90.85
11.5	194,823,377	1,365,687	0.0070	0.9930	90.19
12.5	181,559,099	1,434,903	0.0079	0.9921	89.55
13.5	176,141,322	1,204,345	0.0068	0.9932	88.85
14.5	171,693,834	1,928,320	0.0112	0.9888	88.24
15.5	167,555,319	1,328,372	0.0079	0.9921	87.25
16.5	165,682,738	1,134,091	0.0068	0.9932	86.56
17.5	166,992,752	1,130,206	0.0068	0.9932	85.96
18.5	162,802,801	1,405,321	0.0086	0.9914	85.38
19.5	160,722,792	1,161,167	0.0072	0.9928	84.65
20.5	158,335,467	1,023,932	0.0065	0.9935	84.03
21.5	153,750,995	978,485	0.0064	0.9936	83.49
22.5	152,564,171	1,114,521	0.0073	0.9927	82.96
23.5	149,457,285	1,121,060	0.0075	0.9925	82.35
24.5	141,343,175	931,199	0.0066	0.9934	81.73
25.5	132,815,120	1,231,142	0.0093	0.9907	81.20
26.5	124,463,247	722,141	0.0058	0.9942	80.44
27.5	115,716,922	884,007	0.0076	0.9924	79.98
28.5	109,439,169	862,325	0.0079	0.9921	79.37
29.5	101,370,367	841,569	0.0083	0.9917	78.74
30.5	94,941,957	832,097	0.0088	0.9912	78.09
31.5	88,742,997	535,273	0.0060	0.9940	77.40
32.5	83,155,062	1,173,351	0.0141	0.9859	76.94
33.5	76,043,662	617,643	0.0081	0.9919	75.85
34.5	70,553,231	497,770	0.0071	0.9929	75.23
35.5	64,494,376	395,264	0.0061	0.9939	74.70
36.5	57,939,235	379,648	0.0066	0.9934	74.25
37.5	73,843,704	656,631	0.0089	0.9911	73.76
38.5	289,613,639	1,680,225	0.0058	0.9942	73.10

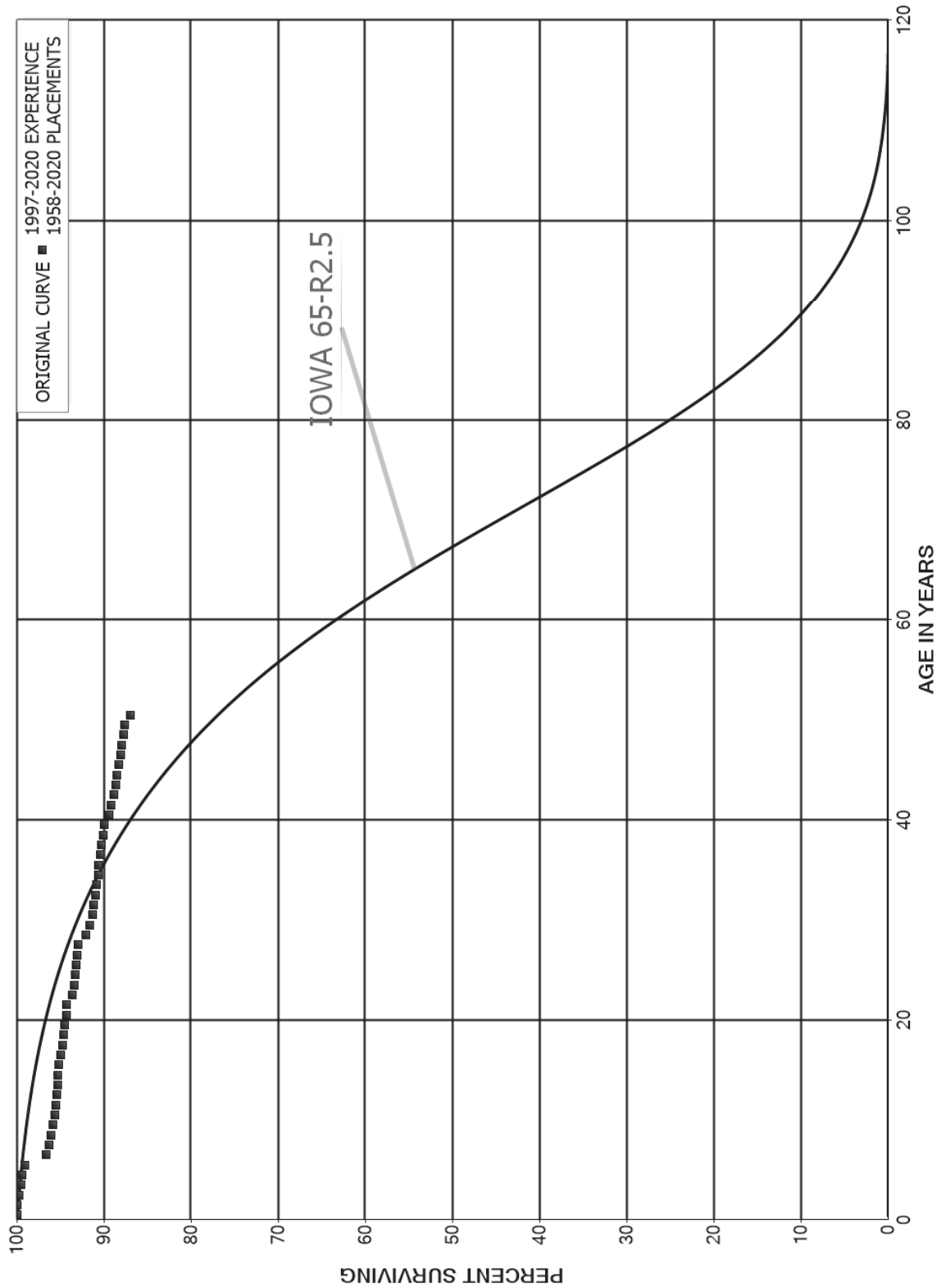
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	282,926,930	1,002,998	0.0035	0.9965	72.68
40.5	279,396,847	1,580,648	0.0057	0.9943	72.42
41.5	254,580,529	1,827,012	0.0072	0.9928	72.01
42.5	50,741,928	407,224	0.0080	0.9920	71.49
43.5	48,077,298	319,589	0.0066	0.9934	70.92
44.5	46,024,996	301,565	0.0066	0.9934	70.45
45.5	43,898,879	429,933	0.0098	0.9902	69.99
46.5	41,155,824	596,200	0.0145	0.9855	69.30
47.5	38,255,252	282,449	0.0074	0.9926	68.30
48.5	35,886,927	204,152	0.0057	0.9943	67.79
49.5	33,705,572	227,396	0.0067	0.9933	67.41
50.5	31,503,598	158,845	0.0050	0.9950	66.95
51.5	29,939,840	202,031	0.0067	0.9933	66.62
52.5	28,176,774	210,922	0.0075	0.9925	66.17
53.5	26,425,703	130,312	0.0049	0.9951	65.67
54.5	24,890,572	104,485	0.0042	0.9958	65.35
55.5	23,239,399	87,514	0.0038	0.9962	65.07
56.5	21,594,056	52,575	0.0024	0.9976	64.83
57.5	20,085,574	34,567	0.0017	0.9983	64.67
58.5	18,894,477	38,815	0.0021	0.9979	64.56
59.5	17,808,293	10,737	0.0006	0.9994	64.43
60.5	17,127,183	7,435	0.0004	0.9996	64.39
61.5	16,545,214	19,054	0.0012	0.9988	64.36
62.5					64.29

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 366.0 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	216,626,849	28,932	0.0001	0.9999	100.00
0.5	192,403,741	163,710	0.0009	0.9991	99.99
1.5	189,482,210	379,545	0.0020	0.9980	99.90
2.5	179,638,071	309,437	0.0017	0.9983	99.70
3.5	170,094,396	321,043	0.0019	0.9981	99.53
4.5	159,157,718	468,330	0.0029	0.9971	99.34
5.5	143,701,319	3,569,407	0.0248	0.9752	99.05
6.5	131,531,602	448,661	0.0034	0.9966	96.59
7.5	124,632,648	235,332	0.0019	0.9981	96.26
8.5	110,216,226	320,596	0.0029	0.9971	96.08
9.5	99,568,749	197,781	0.0020	0.9980	95.80
10.5	94,085,814	108,815	0.0012	0.9988	95.61
11.5	84,533,622	80,546	0.0010	0.9990	95.50
12.5	74,260,832	58,483	0.0008	0.9992	95.41
13.5	66,920,084	55,683	0.0008	0.9992	95.33
14.5	61,806,851	62,051	0.0010	0.9990	95.25
15.5	55,992,824	136,951	0.0024	0.9976	95.16
16.5	56,159,720	92,342	0.0016	0.9984	94.92
17.5	52,262,299	57,064	0.0011	0.9989	94.77
18.5	48,508,303	93,313	0.0019	0.9981	94.66
19.5	47,840,079	74,441	0.0016	0.9984	94.48
20.5	45,073,421	42,417	0.0009	0.9991	94.34
21.5	44,819,572	322,072	0.0072	0.9928	94.25
22.5	44,872,687	72,272	0.0016	0.9984	93.57
23.5	43,132,132	52,571	0.0012	0.9988	93.42
24.5	39,423,720	32,320	0.0008	0.9992	93.30
25.5	36,787,617	74,325	0.0020	0.9980	93.23
26.5	33,435,513	35,163	0.0011	0.9989	93.04
27.5	31,913,731	291,073	0.0091	0.9909	92.94
28.5	30,128,292	171,241	0.0057	0.9943	92.09
29.5	35,104,771	88,935	0.0025	0.9975	91.57
30.5	37,361,676	62,964	0.0017	0.9983	91.34
31.5	35,730,062	78,275	0.0022	0.9978	91.18
32.5	34,047,121	52,659	0.0015	0.9985	90.99
33.5	29,532,039	58,168	0.0020	0.9980	90.84
34.5	78,687,287	82,136	0.0010	0.9990	90.67
35.5	71,382,994	150,032	0.0021	0.9979	90.57
36.5	70,677,642	94,543	0.0013	0.9987	90.38
37.5	70,220,044	171,088	0.0024	0.9976	90.26
38.5	67,926,222	67,325	0.0010	0.9990	90.04

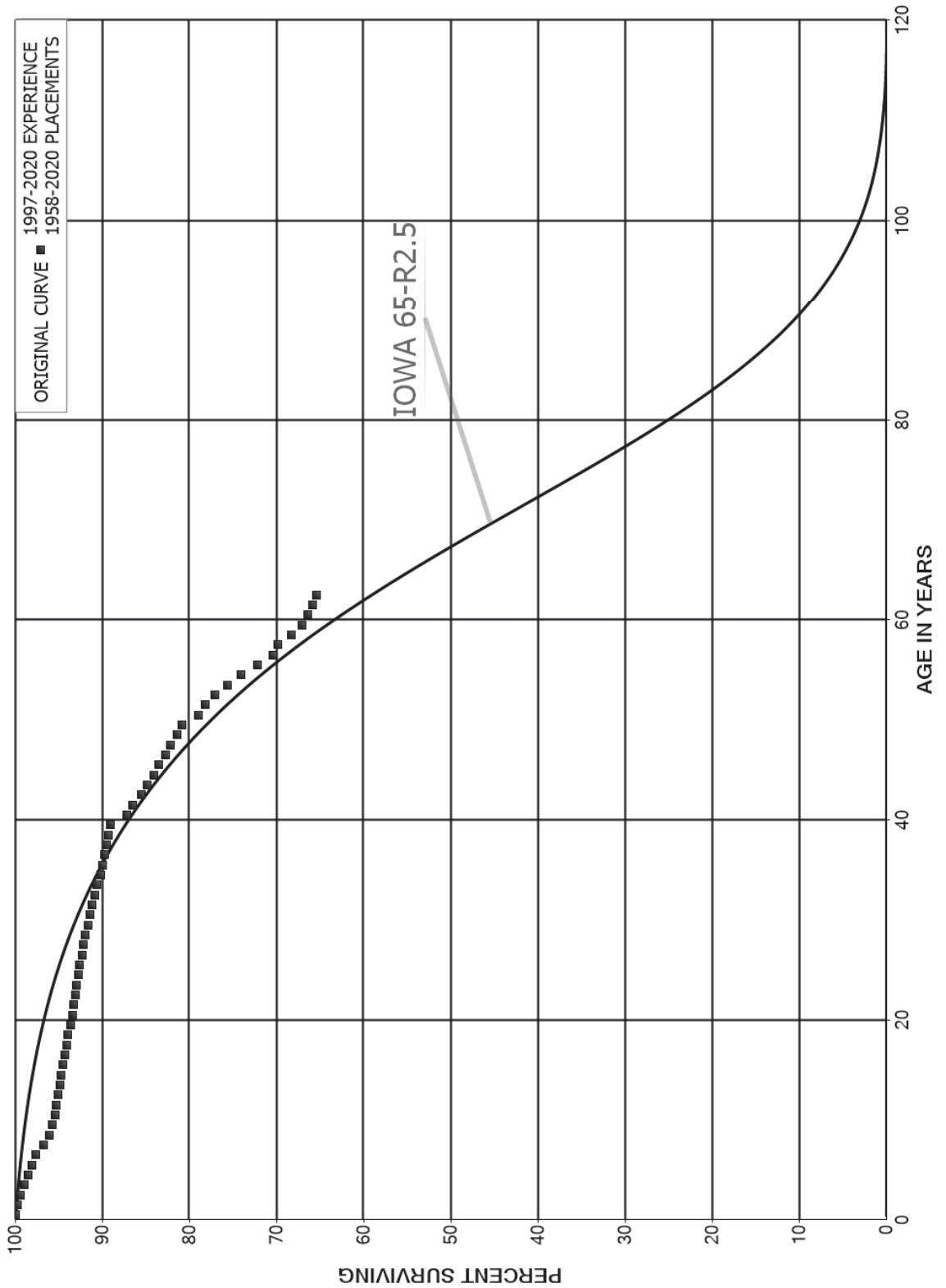
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,711,218	89,529	0.0057	0.9943	89.95
40.5	15,123,909	50,018	0.0033	0.9967	89.44
41.5	14,100,251	41,572	0.0029	0.9971	89.14
42.5	13,474,297	36,077	0.0027	0.9973	88.88
43.5	13,297,011	23,977	0.0018	0.9982	88.64
44.5	13,273,034	24,902	0.0019	0.9981	88.48
45.5	13,141,989	35,576	0.0027	0.9973	88.32
46.5	11,661,893	14,290	0.0012	0.9988	88.08
47.5	11,171,023	25,538	0.0023	0.9977	87.97
48.5	4,683,649	10,003	0.0021	0.9979	87.77
49.5	1,056,167	7,349	0.0070	0.9930	87.58
50.5	1,044,596	2,150	0.0021	0.9979	86.97
51.5	1,042,447	3,216	0.0031	0.9969	86.79
52.5	1,039,231	13,516	0.0130	0.9870	86.52
53.5	1,025,715	4,635	0.0045	0.9955	85.40
54.5	1,020,995	1,145	0.0011	0.9989	85.01
55.5	1,019,850	2,579	0.0025	0.9975	84.92
56.5	1,015,891	1,290	0.0013	0.9987	84.70
57.5	1,014,601	4,306	0.0042	0.9958	84.59
58.5	1,010,296	2,032	0.0020	0.9980	84.24
59.5	1,008,263	1,466	0.0015	0.9985	84.07
60.5	1,006,798	1,677	0.0017	0.9983	83.94
61.5	1,005,120	2,087	0.0021	0.9979	83.80
62.5					83.63

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	723,524,601	358,924	0.0005	0.9995	100.00
0.5	688,896,199	1,602,360	0.0023	0.9977	99.95
1.5	648,050,560	2,308,899	0.0036	0.9964	99.72
2.5	617,693,610	2,227,489	0.0036	0.9964	99.36
3.5	576,046,806	2,799,998	0.0049	0.9951	99.00
4.5	528,005,510	2,250,302	0.0043	0.9957	98.52
5.5	506,934,297	2,781,436	0.0055	0.9945	98.10
6.5	483,751,922	3,896,038	0.0081	0.9919	97.56
7.5	469,524,275	3,288,108	0.0070	0.9930	96.78
8.5	435,684,524	1,545,422	0.0035	0.9965	96.10
9.5	412,905,808	1,500,936	0.0036	0.9964	95.76
10.5	396,152,393	726,296	0.0018	0.9982	95.41
11.5	368,145,326	749,460	0.0020	0.9980	95.24
12.5	333,719,104	645,101	0.0019	0.9981	95.04
13.5	307,101,041	612,773	0.0020	0.9980	94.86
14.5	286,911,818	395,904	0.0014	0.9986	94.67
15.5	267,026,924	679,047	0.0025	0.9975	94.54
16.5	256,330,301	557,494	0.0022	0.9978	94.30
17.5	239,192,048	402,861	0.0017	0.9983	94.09
18.5	222,442,532	645,788	0.0029	0.9971	93.94
19.5	209,553,216	624,309	0.0030	0.9970	93.66
20.5	194,743,407	286,935	0.0015	0.9985	93.38
21.5	184,321,252	342,940	0.0019	0.9981	93.25
22.5	180,781,585	285,185	0.0016	0.9984	93.07
23.5	173,067,742	308,588	0.0018	0.9982	92.93
24.5	158,722,553	326,286	0.0021	0.9979	92.76
25.5	141,947,961	361,715	0.0025	0.9975	92.57
26.5	123,291,815	198,199	0.0016	0.9984	92.33
27.5	113,504,463	356,421	0.0031	0.9969	92.19
28.5	100,706,714	292,409	0.0029	0.9971	91.90
29.5	108,565,063	269,675	0.0025	0.9975	91.63
30.5	110,298,240	259,109	0.0023	0.9977	91.40
31.5	100,738,050	357,398	0.0035	0.9965	91.19
32.5	93,316,034	294,000	0.0032	0.9968	90.86
33.5	77,821,735	364,587	0.0047	0.9953	90.58
34.5	269,019,080	434,537	0.0016	0.9984	90.15
35.5	248,976,496	742,411	0.0030	0.9970	90.01
36.5	246,278,601	765,643	0.0031	0.9969	89.74
37.5	245,231,724	591,037	0.0024	0.9976	89.46
38.5	245,030,058	389,682	0.0016	0.9984	89.24

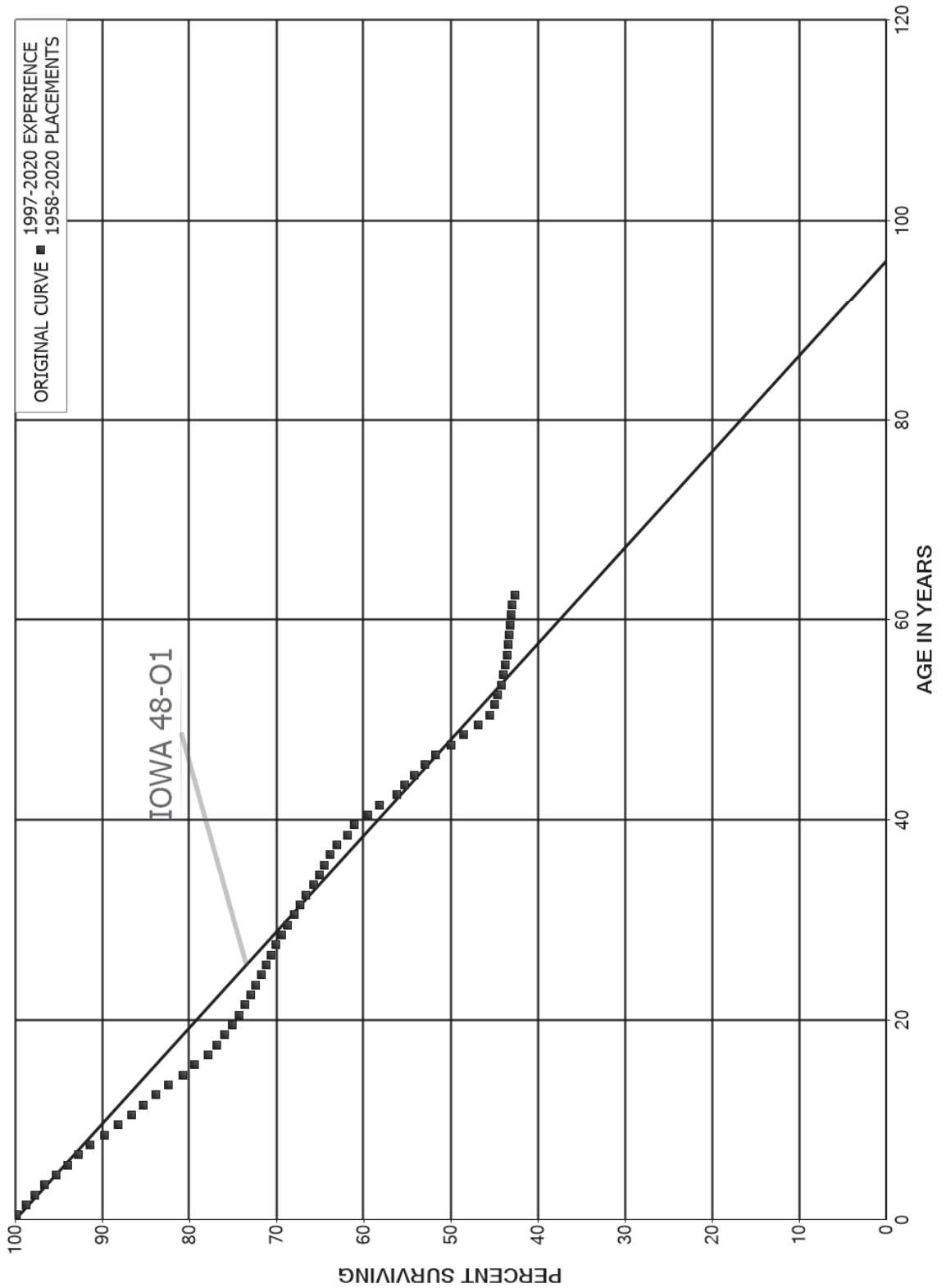
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,036,351	921,805	0.0214	0.9786	89.10
40.5	40,894,627	345,794	0.0085	0.9915	87.19
41.5	38,620,597	429,368	0.0111	0.9889	86.46
42.5	34,013,069	247,788	0.0073	0.9927	85.50
43.5	33,438,602	300,123	0.0090	0.9910	84.87
44.5	33,092,968	244,768	0.0074	0.9926	84.11
45.5	32,655,088	277,470	0.0085	0.9915	83.49
46.5	30,798,873	226,092	0.0073	0.9927	82.78
47.5	29,518,104	278,397	0.0094	0.9906	82.17
48.5	13,247,900	88,210	0.0067	0.9933	81.40
49.5	2,881,440	68,205	0.0237	0.9763	80.85
50.5	2,769,372	27,295	0.0099	0.9901	78.94
51.5	2,706,439	37,857	0.0140	0.9860	78.16
52.5	2,626,885	49,290	0.0188	0.9812	77.07
53.5	2,532,172	51,256	0.0202	0.9798	75.62
54.5	2,441,279	61,659	0.0253	0.9747	74.09
55.5	2,350,635	58,188	0.0248	0.9752	72.22
56.5	2,259,006	18,902	0.0084	0.9916	70.43
57.5	2,206,427	48,123	0.0218	0.9782	69.84
58.5	2,141,146	37,916	0.0177	0.9823	68.32
59.5	2,071,939	22,934	0.0111	0.9889	67.11
60.5	2,018,485	15,630	0.0077	0.9923	66.37
61.5	1,975,853	13,646	0.0069	0.9931	65.85
62.5					65.40

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 368.0 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	492,024,477	861,396	0.0018	0.9982	100.00
0.5	449,930,433	4,751,880	0.0106	0.9894	99.82
1.5	403,721,180	4,113,158	0.0102	0.9898	98.77
2.5	376,442,720	4,322,874	0.0115	0.9885	97.76
3.5	349,345,968	4,828,105	0.0138	0.9862	96.64
4.5	319,707,600	4,462,101	0.0140	0.9860	95.31
5.5	289,516,318	3,885,395	0.0134	0.9866	93.98
6.5	259,115,071	3,675,317	0.0142	0.9858	92.71
7.5	231,254,151	4,212,001	0.0182	0.9818	91.40
8.5	201,198,438	3,491,434	0.0174	0.9826	89.73
9.5	167,136,801	2,863,317	0.0171	0.9829	88.18
10.5	151,275,411	2,364,603	0.0156	0.9844	86.67
11.5	129,879,000	2,200,502	0.0169	0.9831	85.31
12.5	124,557,019	2,227,798	0.0179	0.9821	83.87
13.5	122,037,147	2,459,118	0.0202	0.9798	82.37
14.5	106,911,391	1,755,203	0.0164	0.9836	80.71
15.5	104,800,042	2,100,386	0.0200	0.9800	79.38
16.5	118,036,532	1,524,807	0.0129	0.9871	77.79
17.5	112,389,211	1,262,507	0.0112	0.9888	76.79
18.5	111,803,252	1,303,751	0.0117	0.9883	75.92
19.5	117,611,322	1,142,102	0.0097	0.9903	75.04
20.5	119,799,227	1,059,909	0.0088	0.9912	74.31
21.5	112,499,425	1,048,530	0.0093	0.9907	73.65
22.5	118,891,593	967,353	0.0081	0.9919	72.97
23.5	116,597,584	1,072,462	0.0092	0.9908	72.37
24.5	124,155,767	969,045	0.0078	0.9922	71.71
25.5	127,337,434	931,842	0.0073	0.9927	71.15
26.5	127,072,720	965,646	0.0076	0.9924	70.63
27.5	128,018,362	1,361,871	0.0106	0.9894	70.09
28.5	131,107,849	1,222,331	0.0093	0.9907	69.34
29.5	130,392,109	1,386,930	0.0106	0.9894	68.70
30.5	130,183,010	1,371,871	0.0105	0.9895	67.97
31.5	130,876,460	1,300,439	0.0099	0.9901	67.25
32.5	130,745,811	1,668,042	0.0128	0.9872	66.58
33.5	129,430,661	1,261,605	0.0097	0.9903	65.73
34.5	129,491,383	1,248,828	0.0096	0.9904	65.09
35.5	128,616,427	1,282,745	0.0100	0.9900	64.46
36.5	116,199,642	1,465,026	0.0126	0.9874	63.82
37.5	103,938,896	1,980,739	0.0191	0.9809	63.02
38.5	128,275,168	1,572,598	0.0123	0.9877	61.82

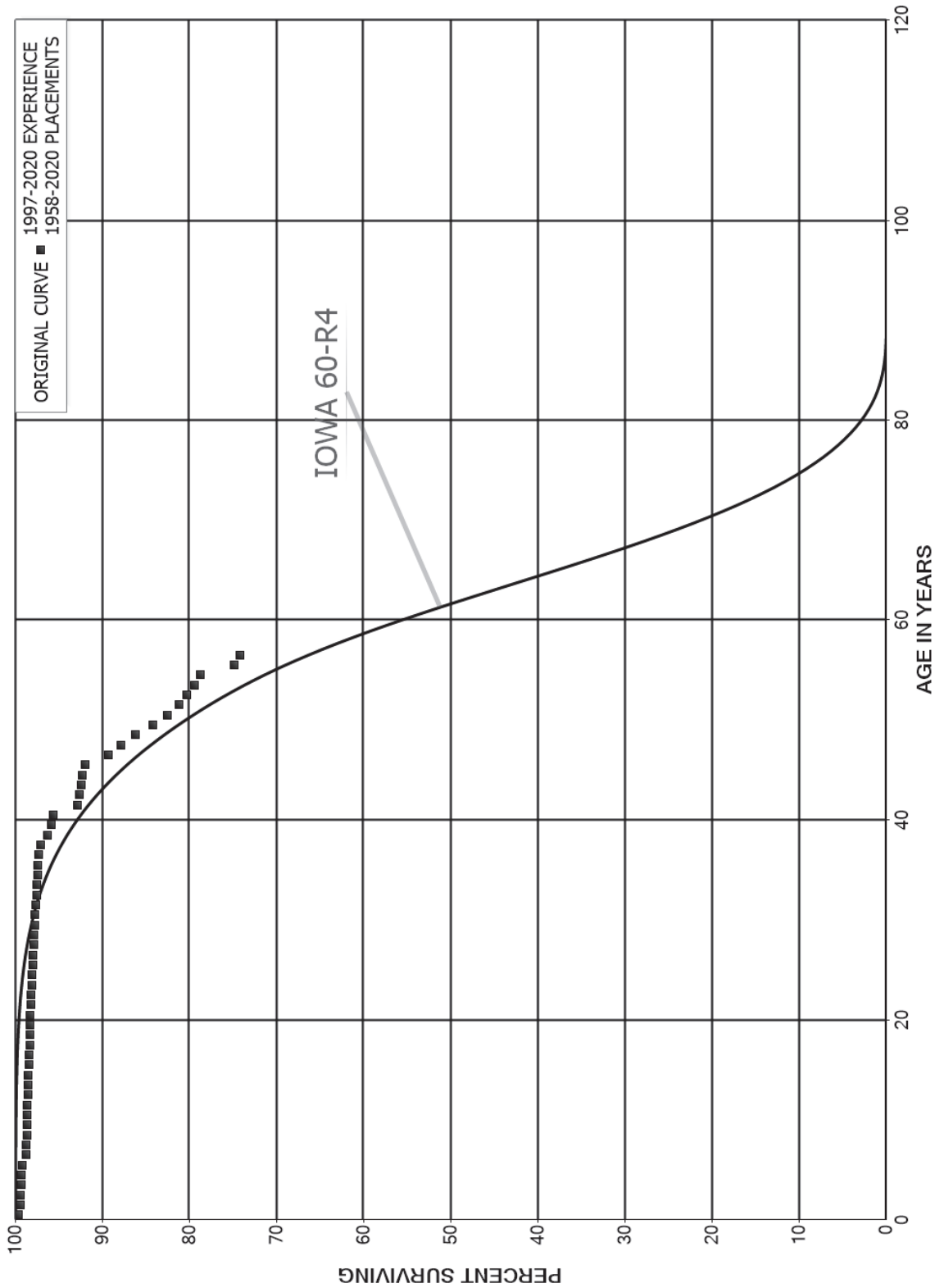
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	118,805,023	3,006,239	0.0253	0.9747	61.06
40.5	90,167,287	1,975,073	0.0219	0.9781	59.51
41.5	88,486,282	3,057,127	0.0345	0.9655	58.21
42.5	72,828,609	1,127,887	0.0155	0.9845	56.20
43.5	58,226,230	1,194,128	0.0205	0.9795	55.33
44.5	49,826,572	1,195,007	0.0240	0.9760	54.19
45.5	48,325,707	1,095,086	0.0227	0.9773	52.89
46.5	35,222,496	1,183,016	0.0336	0.9664	51.69
47.5	31,238,537	912,706	0.0292	0.9708	49.96
48.5	26,140,487	878,667	0.0336	0.9664	48.50
49.5	23,346,792	654,364	0.0280	0.9720	46.87
50.5	22,515,008	304,974	0.0135	0.9865	45.56
51.5	21,831,000	167,782	0.0077	0.9923	44.94
52.5	18,276,127	158,492	0.0087	0.9913	44.59
53.5	17,924,071	106,686	0.0060	0.9940	44.21
54.5	17,440,619	102,008	0.0058	0.9942	43.94
55.5	16,242,818	87,272	0.0054	0.9946	43.69
56.5	15,784,012	25,297	0.0016	0.9984	43.45
57.5	15,621,047	38,003	0.0024	0.9976	43.38
58.5	15,081,972	44,345	0.0029	0.9971	43.28
59.5	14,941,457	26,745	0.0018	0.9982	43.15
60.5	14,738,807	47,744	0.0032	0.9968	43.07
61.5	14,652,112	92,092	0.0063	0.9937	42.93
62.5					42.66

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 369.0 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	158,343,818	593,710	0.0037	0.9963	100.00
0.5	158,835,774	319,401	0.0020	0.9980	99.63
1.5	158,100,351	126,405	0.0008	0.9992	99.42
2.5	154,075,506	76,965	0.0005	0.9995	99.35
3.5	150,026,268	43,543	0.0003	0.9997	99.30
4.5	146,576,823	56,270	0.0004	0.9996	99.27
5.5	149,092,703	785,724	0.0053	0.9947	99.23
6.5	155,009,638	40,128	0.0003	0.9997	98.71
7.5	158,917,789	37,068	0.0002	0.9998	98.68
8.5	148,096,630	37,173	0.0003	0.9997	98.66
9.5	144,191,949	36,854	0.0003	0.9997	98.63
10.5	143,750,340	54,046	0.0004	0.9996	98.61
11.5	139,515,034	35,526	0.0003	0.9997	98.57
12.5	127,350,934	36,065	0.0003	0.9997	98.55
13.5	119,339,167	40,720	0.0003	0.9997	98.52
14.5	113,487,805	83,829	0.0007	0.9993	98.48
15.5	103,543,523	58,833	0.0006	0.9994	98.41
16.5	102,918,064	35,659	0.0003	0.9997	98.35
17.5	101,852,130	31,519	0.0003	0.9997	98.32
18.5	98,992,019	24,088	0.0002	0.9998	98.29
19.5	95,970,706	33,248	0.0003	0.9997	98.27
20.5	92,419,595	44,839	0.0005	0.9995	98.23
21.5	94,497,021	43,543	0.0005	0.9995	98.18
22.5	92,747,818	43,920	0.0005	0.9995	98.14
23.5	88,600,435	49,788	0.0006	0.9994	98.09
24.5	84,697,343	49,914	0.0006	0.9994	98.04
25.5	80,272,177	54,411	0.0007	0.9993	97.98
26.5	75,449,068	44,104	0.0006	0.9994	97.91
27.5	73,632,964	35,394	0.0005	0.9995	97.86
28.5	71,342,248	30,154	0.0004	0.9996	97.81
29.5	69,157,947	29,022	0.0004	0.9996	97.77
30.5	65,783,432	45,391	0.0007	0.9993	97.73
31.5	62,912,227	85,173	0.0014	0.9986	97.66
32.5	119,286,402	57,228	0.0005	0.9995	97.53
33.5	115,658,566	92,011	0.0008	0.9992	97.48
34.5	111,351,617	61,353	0.0006	0.9994	97.40
35.5	107,956,269	121,513	0.0011	0.9989	97.35
36.5	42,312,189	90,016	0.0021	0.9979	97.24
37.5	37,191,452	278,281	0.0075	0.9925	97.03
38.5	75,310,656	364,004	0.0048	0.9952	96.31

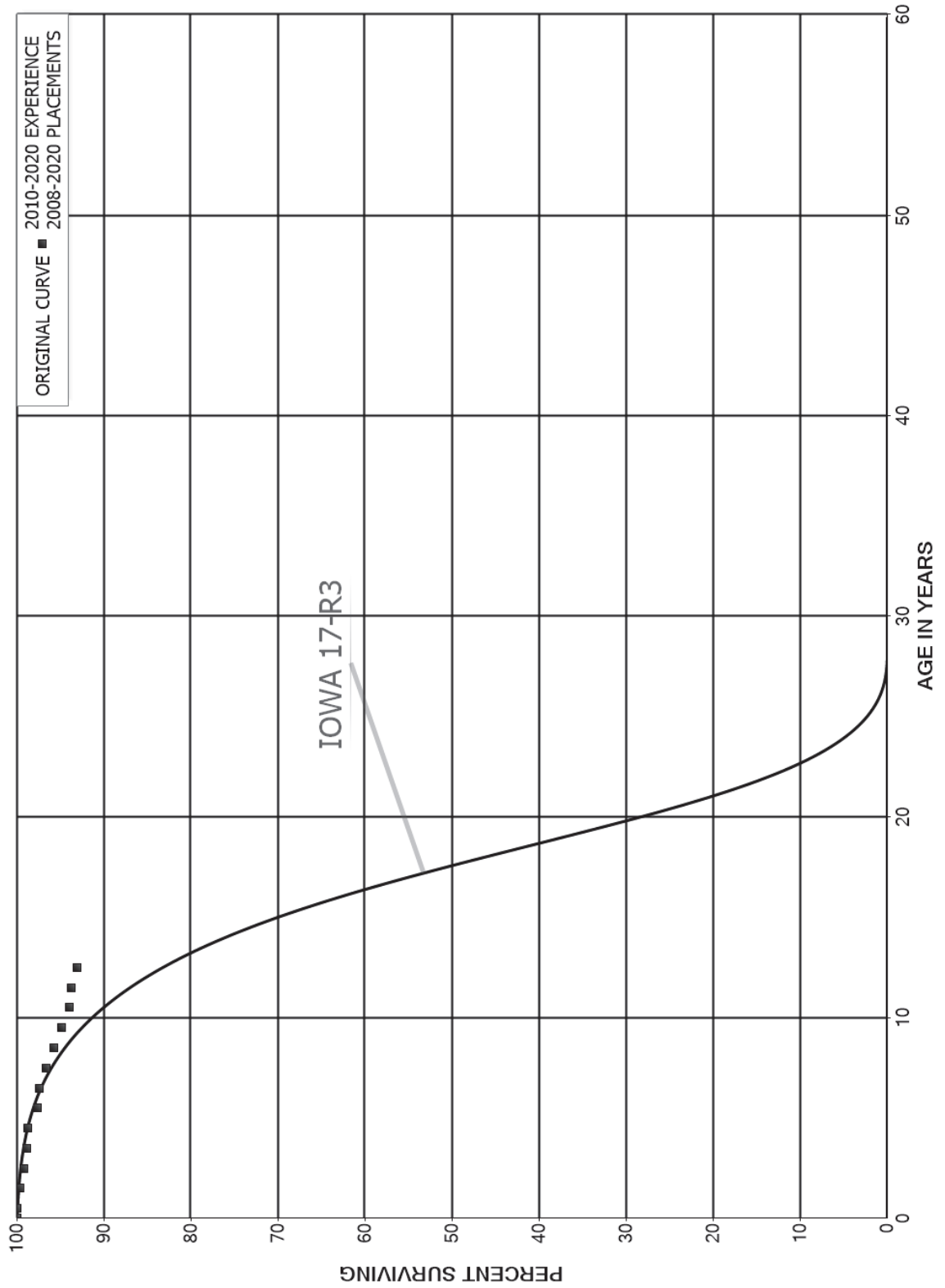
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,372,349	204,324	0.0029	0.9971	95.84
40.5	66,220,702	1,865,136	0.0282	0.9718	95.56
41.5	60,867,798	188,468	0.0031	0.9969	92.87
42.5	15,102,576	23,530	0.0016	0.9984	92.58
43.5	12,348,297	23,923	0.0019	0.9981	92.44
44.5	10,005,504	31,805	0.0032	0.9968	92.26
45.5	8,347,535	243,711	0.0292	0.9708	91.97
46.5	7,161,360	116,499	0.0163	0.9837	89.28
47.5	5,543,163	101,120	0.0182	0.9818	87.83
48.5	3,965,549	93,645	0.0236	0.9764	86.23
49.5	2,841,637	55,661	0.0196	0.9804	84.19
50.5	1,981,466	33,771	0.0170	0.9830	82.54
51.5	1,308,529	14,557	0.0111	0.9889	81.14
52.5	825,849	8,852	0.0107	0.9893	80.23
53.5	444,284	3,875	0.0087	0.9913	79.37
54.5	173,669	8,387	0.0483	0.9517	78.68
55.5	33,036	302	0.0091	0.9909	74.88
56.5					74.20

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 370.0 METERS - SMART METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.0 METERS - SMART METERS

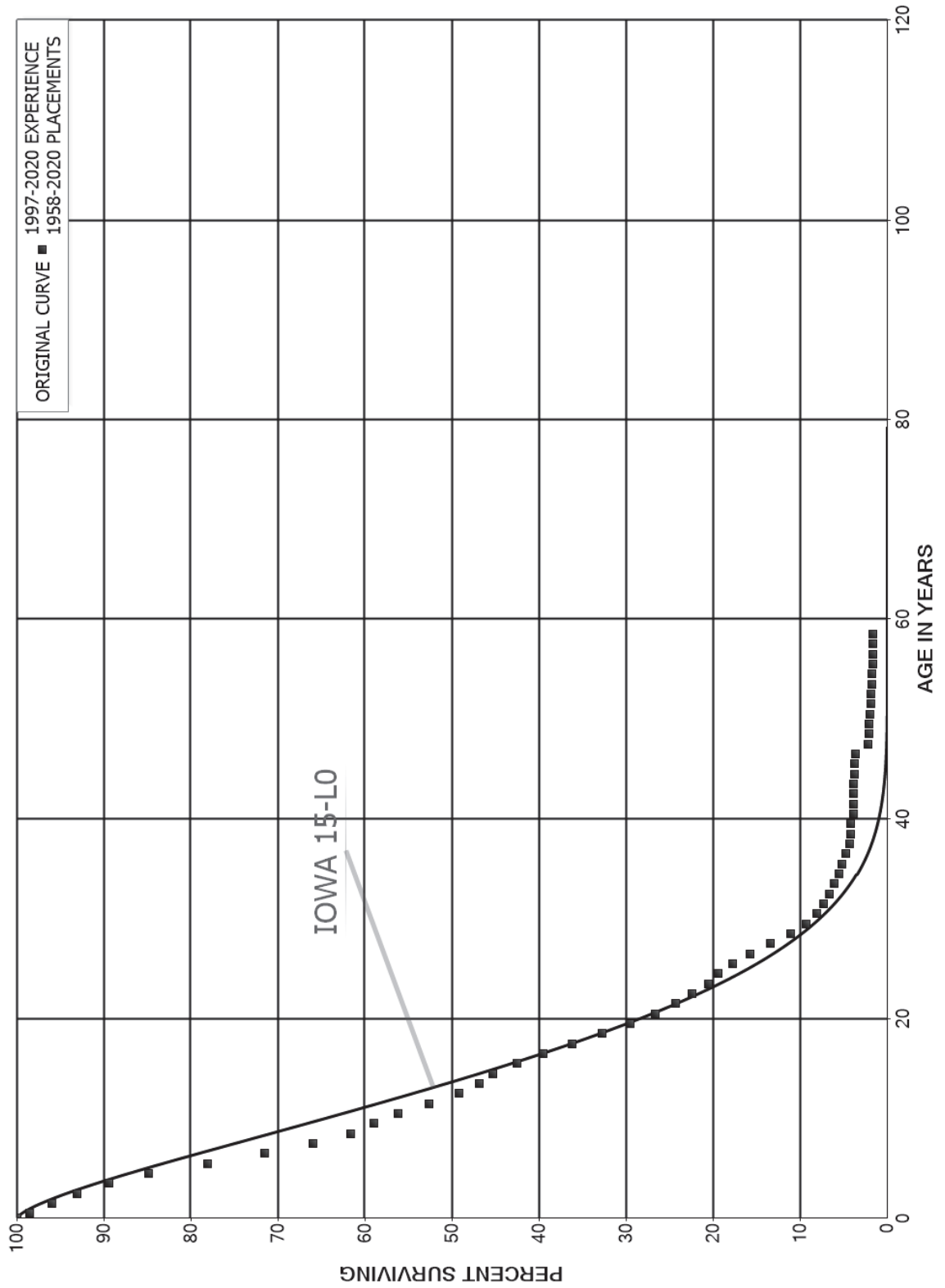
ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2020

EXPERIENCE BAND 2010-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	170,995,474	80,319	0.0005	0.9995	100.00
0.5	166,553,351	483,095	0.0029	0.9971	99.95
1.5	153,420,475	723,998	0.0047	0.9953	99.66
2.5	150,304,713	501,966	0.0033	0.9967	99.19
3.5	144,623,580	214,345	0.0015	0.9985	98.86
4.5	135,695,209	1,441,291	0.0106	0.9894	98.72
5.5	125,653,109	383,083	0.0030	0.9970	97.67
6.5	113,388,059	937,100	0.0083	0.9917	97.37
7.5	102,866,810	939,808	0.0091	0.9909	96.56
8.5	64,918,705	591,793	0.0091	0.9909	95.68
9.5	24,694,014	217,554	0.0088	0.9912	94.81
10.5	2,106,286	6,132	0.0029	0.9971	93.97
11.5	2,100,154	15,169	0.0072	0.9928	93.70
12.5					93.02

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 370.1 METERS - METERING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,412,340	1,081,773	0.0147	0.9853	100.00
0.5	71,941,247	1,850,918	0.0257	0.9743	98.53
1.5	67,956,170	2,106,585	0.0310	0.9690	95.99
2.5	60,537,367	2,379,466	0.0393	0.9607	93.02
3.5	56,868,059	2,864,458	0.0504	0.9496	89.36
4.5	54,894,552	4,369,790	0.0796	0.9204	84.86
5.5	49,197,903	4,122,334	0.0838	0.9162	78.10
6.5	45,436,726	3,559,257	0.0783	0.9217	71.56
7.5	41,774,386	2,754,257	0.0659	0.9341	65.95
8.5	38,383,098	1,655,365	0.0431	0.9569	61.61
9.5	37,462,712	1,792,360	0.0478	0.9522	58.95
10.5	36,514,704	2,253,279	0.0617	0.9383	56.13
11.5	34,368,719	2,255,043	0.0656	0.9344	52.66
12.5	31,191,313	1,504,373	0.0482	0.9518	49.21
13.5	29,036,612	943,276	0.0325	0.9675	46.84
14.5	28,244,610	1,738,901	0.0616	0.9384	45.31
15.5	27,721,195	1,961,290	0.0708	0.9292	42.52
16.5	27,702,092	2,309,767	0.0834	0.9166	39.52
17.5	27,016,201	2,574,222	0.0953	0.9047	36.22
18.5	27,323,535	2,727,349	0.0998	0.9002	32.77
19.5	26,151,232	2,524,134	0.0965	0.9035	29.50
20.5	24,993,338	2,174,966	0.0870	0.9130	26.65
21.5	23,919,794	1,858,221	0.0777	0.9223	24.33
22.5	23,299,740	1,969,077	0.0845	0.9155	22.44
23.5	22,023,417	1,230,188	0.0559	0.9441	20.55
24.5	21,465,535	1,868,699	0.0871	0.9129	19.40
25.5	20,115,056	2,287,469	0.1137	0.8863	17.71
26.5	18,153,799	2,715,524	0.1496	0.8504	15.70
27.5	16,384,459	2,771,832	0.1692	0.8308	13.35
28.5	14,587,871	2,435,846	0.1670	0.8330	11.09
29.5	13,228,083	1,696,980	0.1283	0.8717	9.24
30.5	11,564,413	1,090,849	0.0943	0.9057	8.05
31.5	10,507,454	966,558	0.0920	0.9080	7.29
32.5	9,632,068	831,671	0.0863	0.9137	6.62
33.5	8,642,306	714,882	0.0827	0.9173	6.05
34.5	7,968,139	585,805	0.0735	0.9265	5.55
35.5	7,421,033	576,697	0.0777	0.9223	5.14
36.5	7,301,159	771,733	0.1057	0.8943	4.74
37.5	55,095,242	870,658	0.0158	0.9842	4.24
38.5	66,176,884	769,840	0.0116	0.9884	4.17

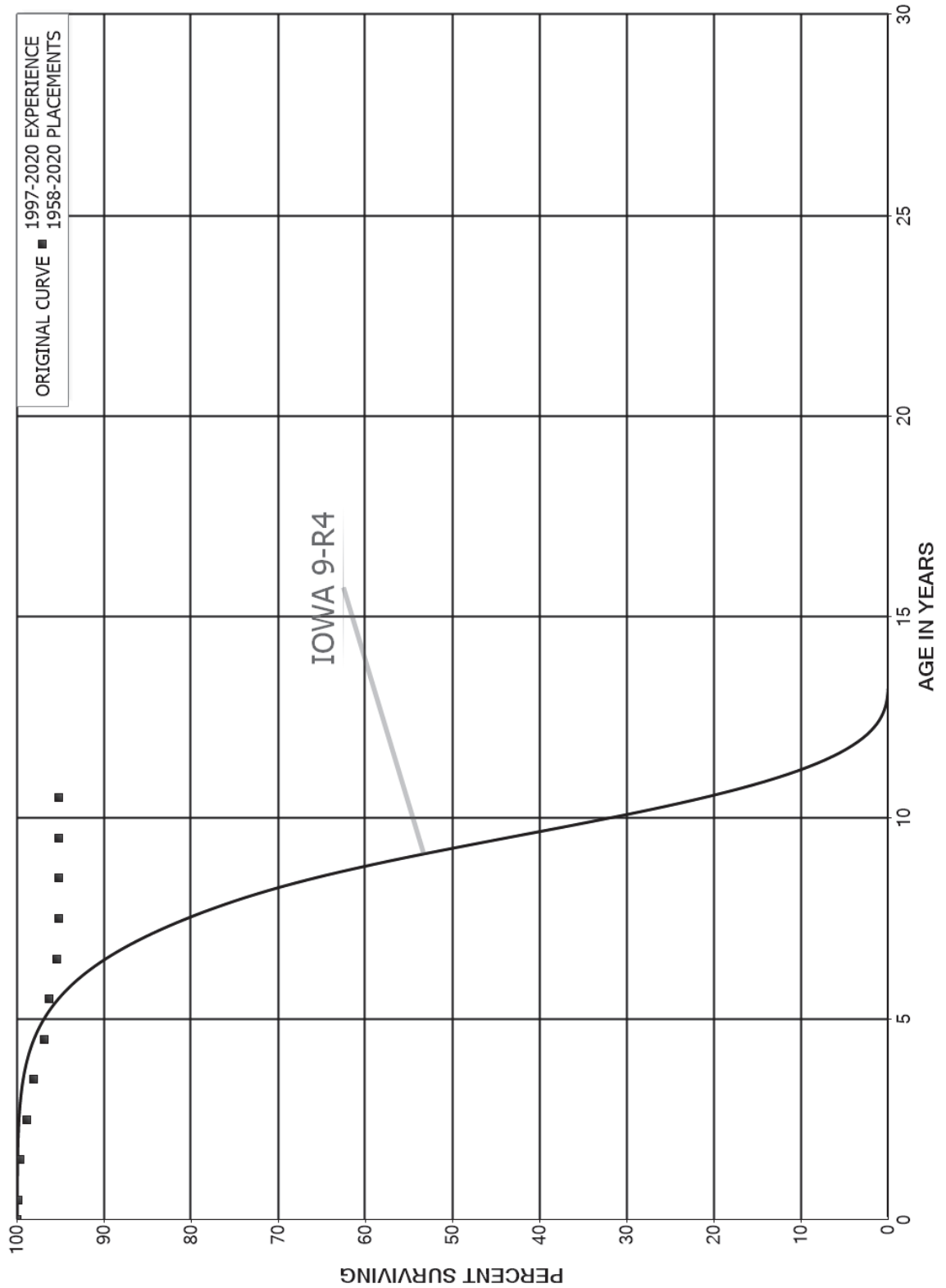
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,445,895	4,273,209	0.0653	0.9347	4.13
40.5	61,405,822	423,105	0.0069	0.9931	3.86
41.5	13,143,569	27,400	0.0021	0.9979	3.83
42.5	8,248,555	72,645	0.0088	0.9912	3.82
43.5	8,073,016	163,896	0.0203	0.9797	3.79
44.5	7,690,536	76,377	0.0099	0.9901	3.71
45.5	7,413,449	142,493	0.0192	0.9808	3.67
46.5	7,076,569	2,819,897	0.3985	0.6015	3.60
47.5	4,070,990	135,287	0.0332	0.9668	2.17
48.5	3,731,731	83,730	0.0224	0.9776	2.10
49.5	3,439,245	133,000	0.0387	0.9613	2.05
50.5	3,102,357	195,976	0.0632	0.9368	1.97
51.5	2,682,371	89,122	0.0332	0.9668	1.84
52.5	2,344,224	24,509	0.0105	0.9895	1.78
53.5	2,069,176	88,499	0.0428	0.9572	1.76
54.5	1,766,517	24,069	0.0136	0.9864	1.69
55.5	1,550,307	21,043	0.0136	0.9864	1.67
56.5	1,332,080	18,693	0.0140	0.9860	1.64
57.5	1,133,464	6,214	0.0055	0.9945	1.62
58.5	950,943	35,627	0.0375	0.9625	1.61
59.5	729,492	5,922	0.0081	0.9919	1.55
60.5	542,909	5,277	0.0097	0.9903	1.54
61.5	453,258	5,044	0.0111	0.9889	1.52
62.5					1.51

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,029,345	116,865	0.0019	0.9981	100.00
0.5	60,265,552	144,301	0.0024	0.9976	99.81
1.5	59,460,154	407,142	0.0068	0.9932	99.57
2.5	56,952,380	495,670	0.0087	0.9913	98.88
3.5	54,171,095	633,361	0.0117	0.9883	98.02
4.5	48,155,583	318,906	0.0066	0.9934	96.88
5.5	37,835,554	317,636	0.0084	0.9916	96.24
6.5	26,220,684	66,806	0.0025	0.9975	95.43
7.5	13,976,074		0.0000	1.0000	95.19
8.5	379,234		0.0000	1.0000	95.19
9.5	34,642		0.0000	1.0000	95.19
10.5					95.19
11.5					
12.5					
13.5					
14.5					
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31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	9,611,794	8,436,113	0.8777		
38.5	5,495,263		0.0000		

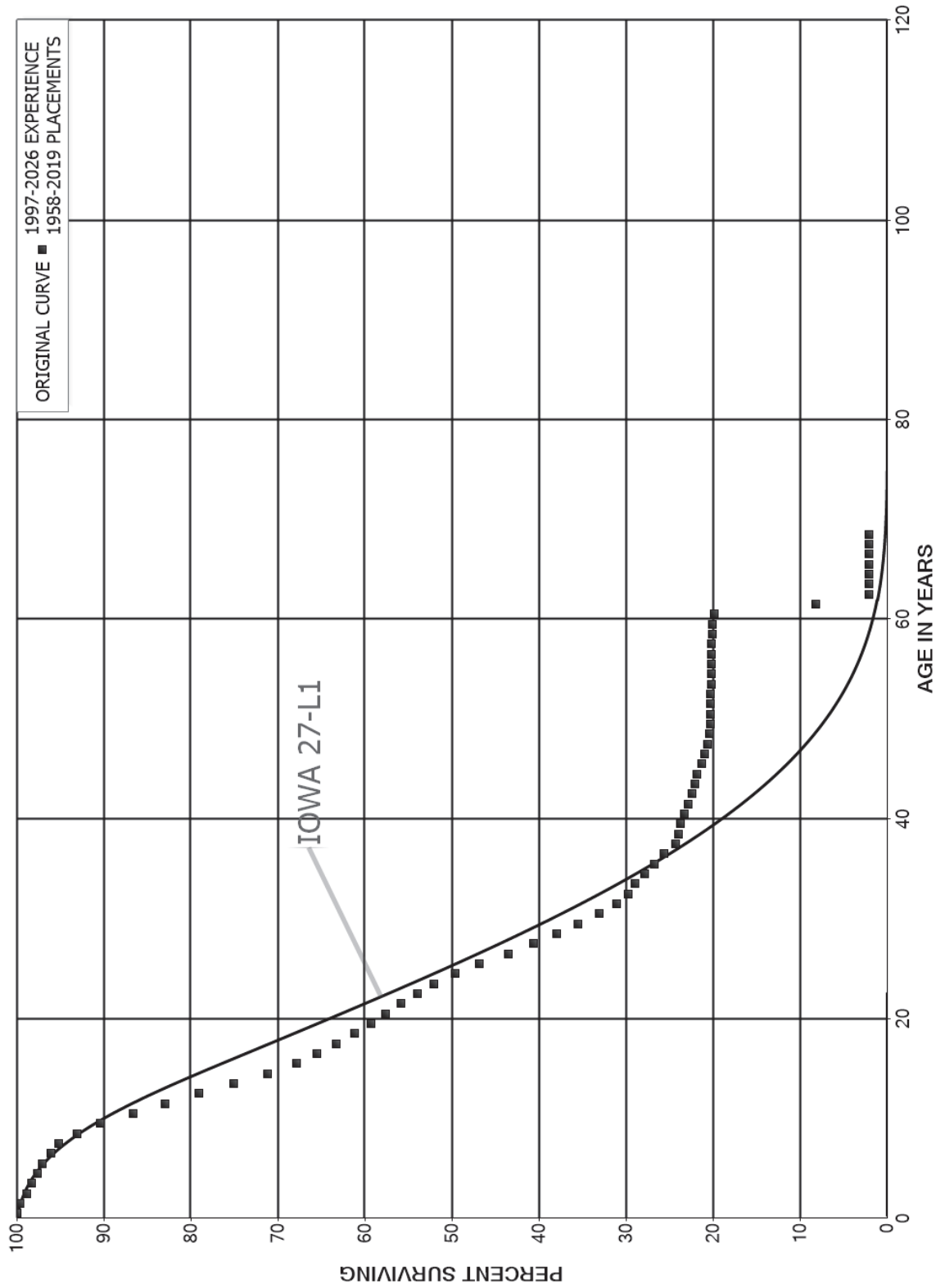
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,495,263	5,485,640	0.9982		
40.5	9,622	9,622	1.0000		
41.5					

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2019

EXPERIENCE BAND 1997-2026

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	221,980,290	136,992	0.0006	0.9994	100.00
0.5	222,063,731	733,150	0.0033	0.9967	99.94
1.5	222,003,560	1,605,954	0.0072	0.9928	99.61
2.5	220,940,781	1,276,000	0.0058	0.9942	98.89
3.5	220,120,816	1,463,573	0.0066	0.9934	98.32
4.5	223,924,925	1,437,387	0.0064	0.9936	97.66
5.5	226,335,031	2,153,373	0.0095	0.9905	97.04
6.5	228,278,936	2,303,363	0.0101	0.9899	96.11
7.5	228,891,825	4,916,188	0.0215	0.9785	95.14
8.5	226,745,516	6,588,353	0.0291	0.9709	93.10
9.5	217,462,189	9,169,011	0.0422	0.9578	90.39
10.5	204,818,443	8,661,228	0.0423	0.9577	86.58
11.5	192,335,278	8,935,621	0.0465	0.9535	82.92
12.5	179,983,957	9,019,821	0.0501	0.9499	79.07
13.5	168,006,035	8,754,231	0.0521	0.9479	75.11
14.5	157,437,790	7,464,065	0.0474	0.9526	71.19
15.5	148,927,322	5,181,680	0.0348	0.9652	67.82
16.5	142,089,248	4,714,657	0.0332	0.9668	65.46
17.5	132,167,586	4,427,239	0.0335	0.9665	63.29
18.5	119,832,275	3,650,052	0.0305	0.9695	61.17
19.5	108,706,635	3,181,131	0.0293	0.9707	59.30
20.5	97,493,623	2,962,362	0.0304	0.9696	57.57
21.5	88,313,051	2,906,124	0.0329	0.9671	55.82
22.5	80,752,107	2,837,037	0.0351	0.9649	53.98
23.5	73,322,928	3,487,844	0.0476	0.9524	52.09
24.5	64,943,888	3,618,154	0.0557	0.9443	49.61
25.5	56,990,125	4,013,076	0.0704	0.9296	46.84
26.5	49,053,505	3,261,454	0.0665	0.9335	43.55
27.5	41,198,400	2,696,843	0.0655	0.9345	40.65
28.5	35,216,012	2,256,402	0.0641	0.9359	37.99
29.5	30,988,449	2,183,589	0.0705	0.9295	35.56
30.5	28,571,838	1,745,578	0.0611	0.9389	33.05
31.5	25,968,771	1,130,065	0.0435	0.9565	31.03
32.5	24,055,020	608,886	0.0253	0.9747	29.68
33.5	22,833,803	835,925	0.0366	0.9634	28.93
34.5	33,148,659	1,345,658	0.0406	0.9594	27.87
35.5	31,297,792	1,314,143	0.0420	0.9580	26.74
36.5	29,510,872	1,541,217	0.0522	0.9478	25.62
37.5	49,962,923	719,445	0.0144	0.9856	24.28
38.5	66,881,345	706,618	0.0106	0.9894	23.93

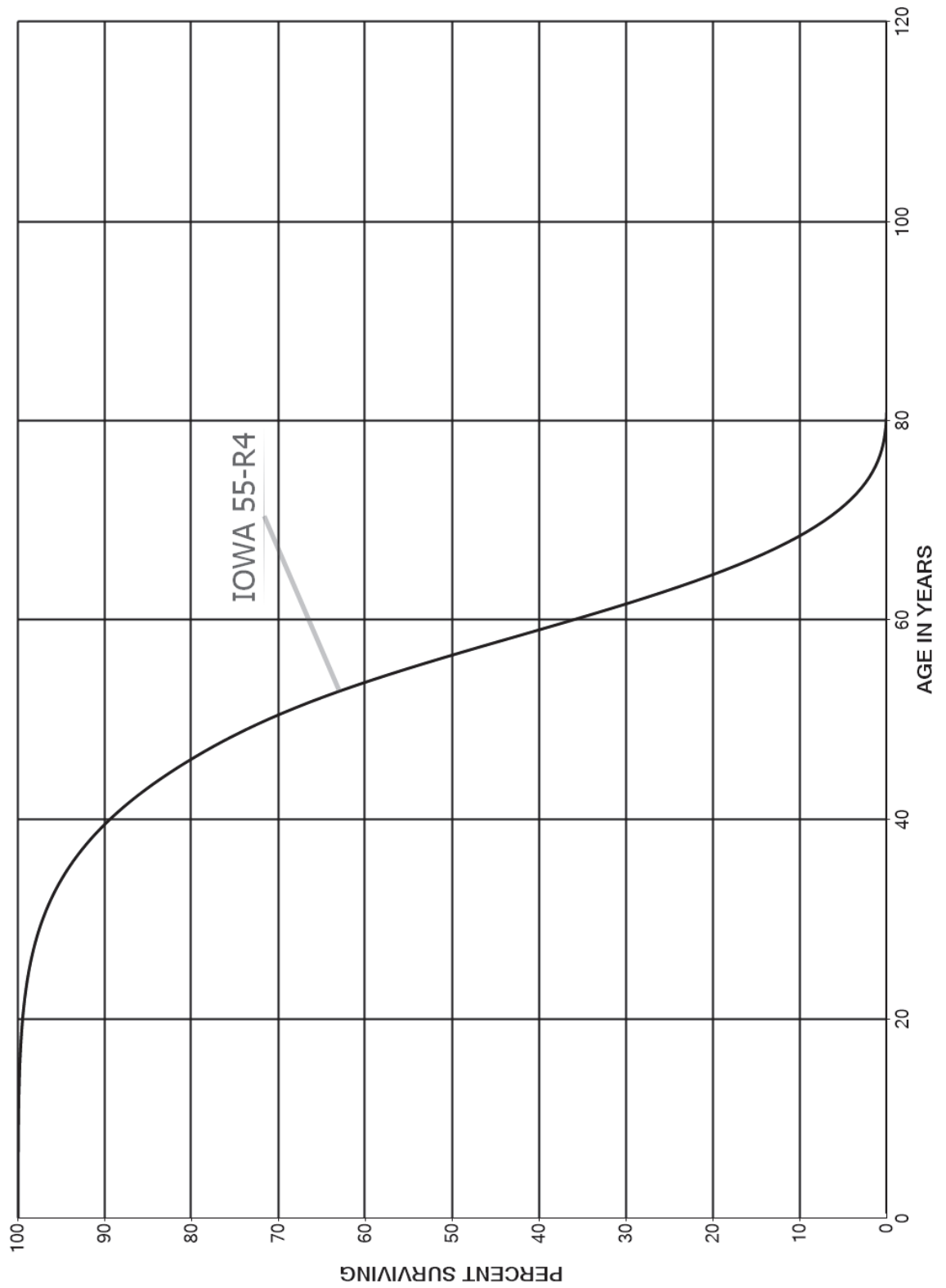
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

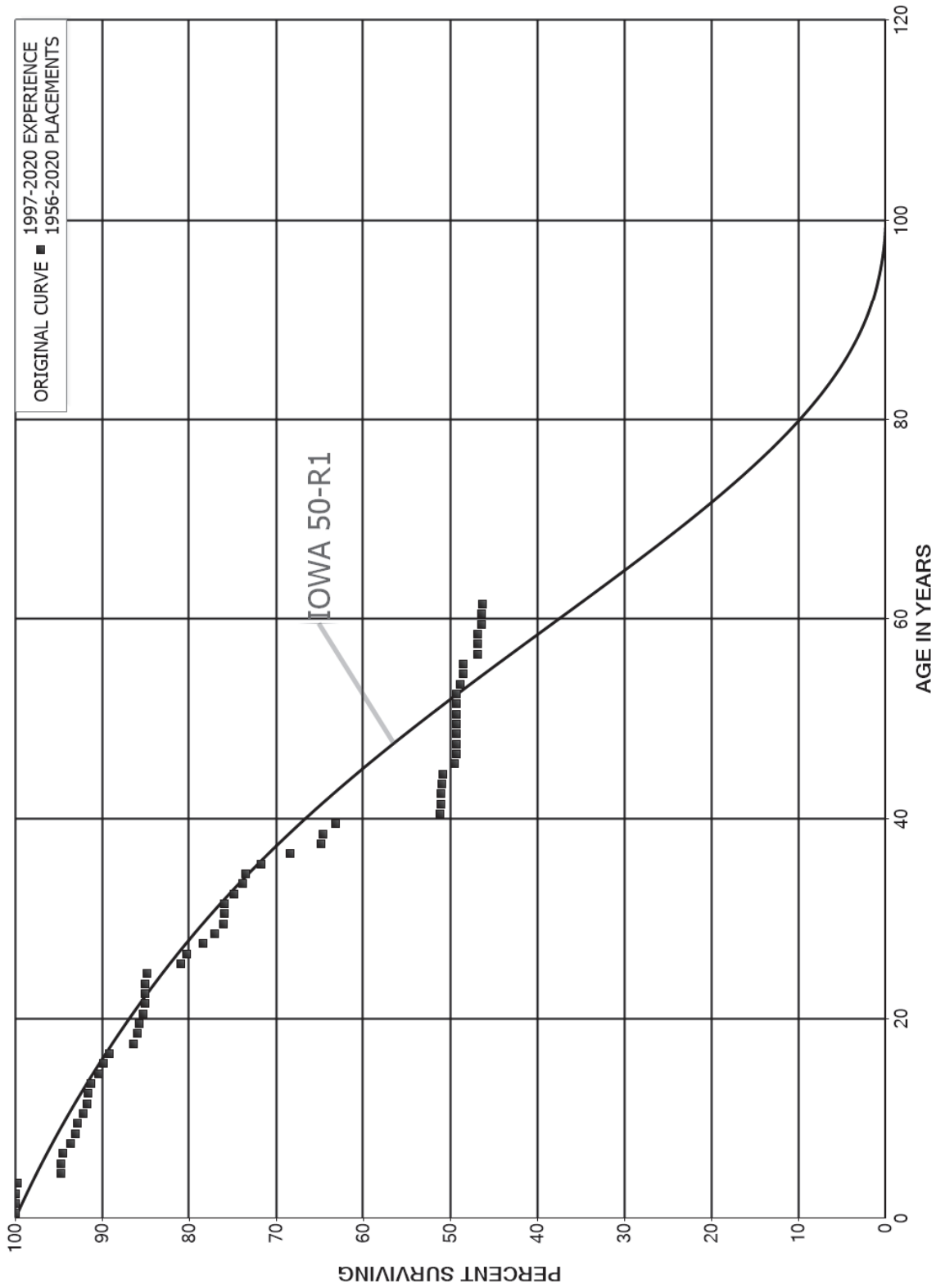
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2019			EXPERIENCE BAND 1997-2026		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,523,699	924,416	0.0173	0.9827	23.68
40.5	51,441,074	842,131	0.0164	0.9836	23.27
41.5	26,258,917	594,803	0.0227	0.9773	22.89
42.5	29,042,184	423,887	0.0146	0.9854	22.37
43.5	28,175,809	313,403	0.0111	0.9889	22.04
44.5	26,653,860	568,864	0.0213	0.9787	21.80
45.5	25,800,196	414,618	0.0161	0.9839	21.33
46.5	25,231,544	509,451	0.0202	0.9798	20.99
47.5	24,330,858	183,187	0.0075	0.9925	20.56
48.5	23,992,261	85,130	0.0035	0.9965	20.41
49.5	23,768,104	83,911	0.0035	0.9965	20.34
50.5	23,615,001	14,352	0.0006	0.9994	20.27
51.5	23,525,435	12,798	0.0005	0.9995	20.25
52.5	23,403,793	27,183	0.0012	0.9988	20.24
53.5	23,252,304	20,138	0.0009	0.9991	20.22
54.5	22,165,788	16,642	0.0008	0.9992	20.20
55.5	21,492,373	44,848	0.0021	0.9979	20.19
56.5	21,414,848	24,110	0.0011	0.9989	20.14
57.5	21,367,513	26,076	0.0012	0.9988	20.12
58.5	21,320,722	54,152	0.0025	0.9975	20.10
59.5	21,240,444	209,664	0.0099	0.9901	20.05
60.5	21,008,777	12,304,062	0.5857	0.4143	19.85
61.5	8,680,176	6,556,258	0.7553	0.2447	8.22
62.5	2,087,195		0.0000	1.0000	2.01
63.5	2,050,483		0.0000	1.0000	2.01
64.5	2,021,117		0.0000	1.0000	2.01
65.5	1,996,671		0.0000	1.0000	2.01
66.5	1,980,476		0.0000	1.0000	2.01
67.5	1,958,453		0.0000	1.0000	2.01
68.5					2.01

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 389.2 LAND RIGHTS
SMOOTH SURVIVOR CURVE



OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,823,471		0.0000	1.0000	100.00
0.5	161,331,189	32,198	0.0002	0.9998	100.00
1.5	153,271,990	120,752	0.0008	0.9992	99.98
2.5	138,917,881	289,814	0.0021	0.9979	99.90
3.5	145,051,108	7,191,463	0.0496	0.9504	99.69
4.5	137,536,933	78,875	0.0006	0.9994	94.75
5.5	117,187,511	264,388	0.0023	0.9977	94.70
6.5	119,449,326	1,045,359	0.0088	0.9912	94.48
7.5	112,825,996	733,303	0.0065	0.9935	93.66
8.5	99,809,983	244,049	0.0024	0.9976	93.05
9.5	79,860,661	599,765	0.0075	0.9925	92.82
10.5	92,311,281	351,697	0.0038	0.9962	92.12
11.5	89,155,717	158,913	0.0018	0.9982	91.77
12.5	89,730,004	267,459	0.0030	0.9970	91.61
13.5	85,131,874	878,097	0.0103	0.9897	91.33
14.5	82,484,919	530,428	0.0064	0.9936	90.39
15.5	80,596,727	555,560	0.0069	0.9931	89.81
16.5	80,823,428	2,525,416	0.0312	0.9688	89.19
17.5	77,174,762	355,525	0.0046	0.9954	86.41
18.5	76,617,700	217,204	0.0028	0.9972	86.01
19.5	75,764,082	429,660	0.0057	0.9943	85.76
20.5	75,461,433	159,538	0.0021	0.9979	85.28
21.5	74,742,044	5,973	0.0001	0.9999	85.10
22.5	74,087,582	31,835	0.0004	0.9996	85.09
23.5	61,156,260	122,978	0.0020	0.9980	85.05
24.5	59,306,090	2,725,903	0.0460	0.9540	84.88
25.5	54,609,123	500,996	0.0092	0.9908	80.98
26.5	52,766,532	1,184,561	0.0224	0.9776	80.24
27.5	44,553,632	777,069	0.0174	0.9826	78.44
28.5	43,033,329	553,941	0.0129	0.9871	77.07
29.5	39,345,338	57,388	0.0015	0.9985	76.08
30.5	28,930,341	20,646	0.0007	0.9993	75.97
31.5	28,878,111	422,543	0.0146	0.9854	75.91
32.5	27,966,607	376,410	0.0135	0.9865	74.80
33.5	22,503,260	77,654	0.0035	0.9965	73.79
34.5	7,817,915	192,943	0.0247	0.9753	73.54
35.5	7,755,167	363,070	0.0468	0.9532	71.72
36.5	6,927,659	354,140	0.0511	0.9489	68.37
37.5	7,616,730	31,323	0.0041	0.9959	64.87
38.5	12,586,058	278,619	0.0221	0.9779	64.60

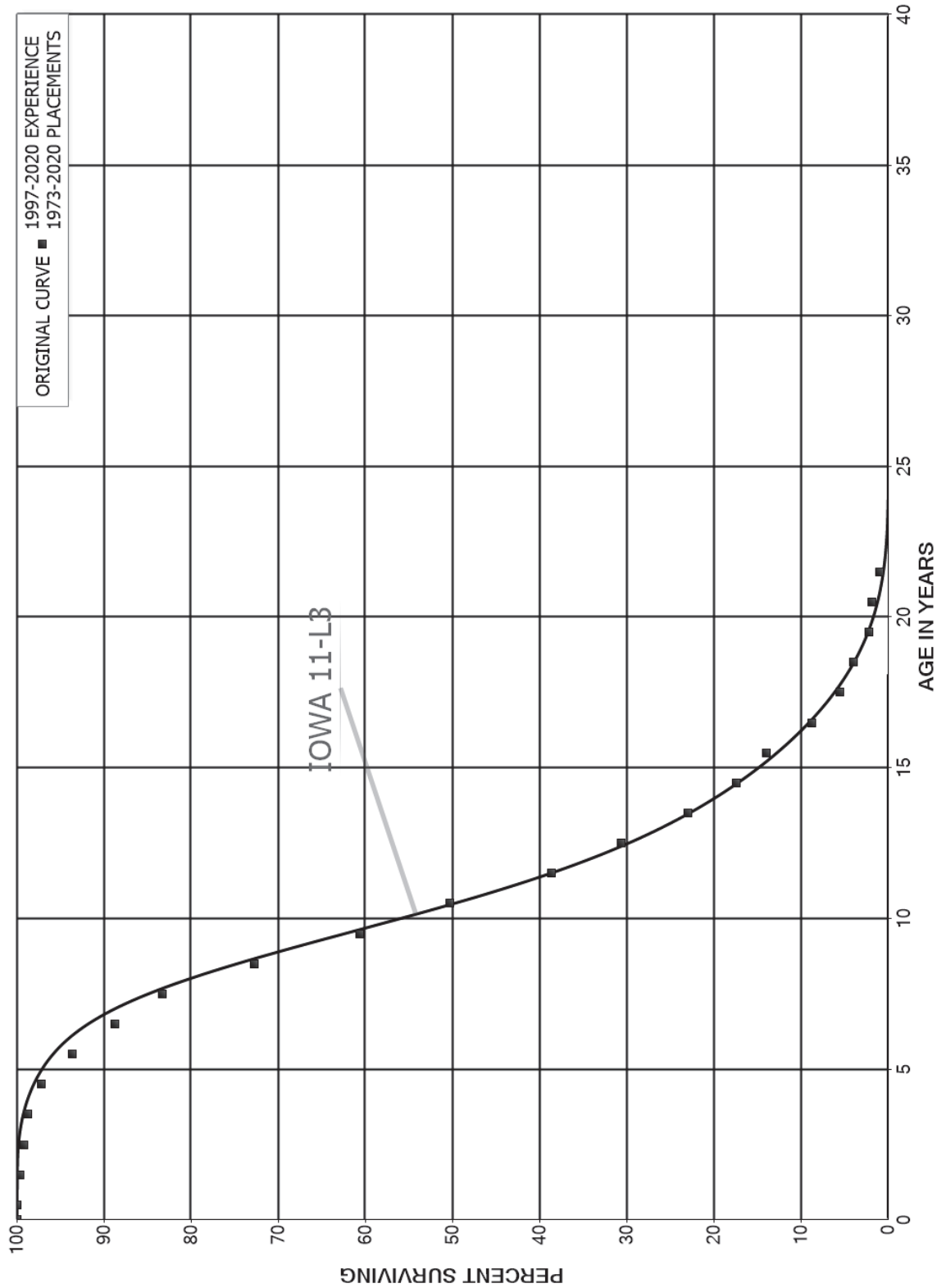
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,046,932	2,291,599	0.1902	0.8098	63.17
40.5	9,661,250	12,203	0.0013	0.9987	51.16
41.5	9,467,540	4,616	0.0005	0.9995	51.09
42.5	8,986,995	27,778	0.0031	0.9969	51.07
43.5	8,777,657	12,072	0.0014	0.9986	50.91
44.5	8,541,890	227,852	0.0267	0.9733	50.84
45.5	7,630,104	22,654	0.0030	0.9970	49.48
46.5	7,101,917	1,782	0.0003	0.9997	49.34
47.5	7,021,468		0.0000	1.0000	49.32
48.5	6,678,159		0.0000	1.0000	49.32
49.5	6,431,710	139	0.0000	1.0000	49.32
50.5	6,393,865	658	0.0001	0.9999	49.32
51.5	6,255,994	2,997	0.0005	0.9995	49.32
52.5	6,227,763	63,887	0.0103	0.9897	49.29
53.5	6,114,374	41,257	0.0067	0.9933	48.79
54.5	5,771,353		0.0000	1.0000	48.46
55.5	9,246,246	299,619	0.0324	0.9676	48.46
56.5	5,234,276		0.0000	1.0000	46.89
57.5	5,153,641	1,715	0.0003	0.9997	46.89
58.5	5,056,898	52,625	0.0104	0.9896	46.87
59.5	4,610,965	2,136	0.0005	0.9995	46.39
60.5	4,597,544	6,860	0.0015	0.9985	46.36
61.5					46.30

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



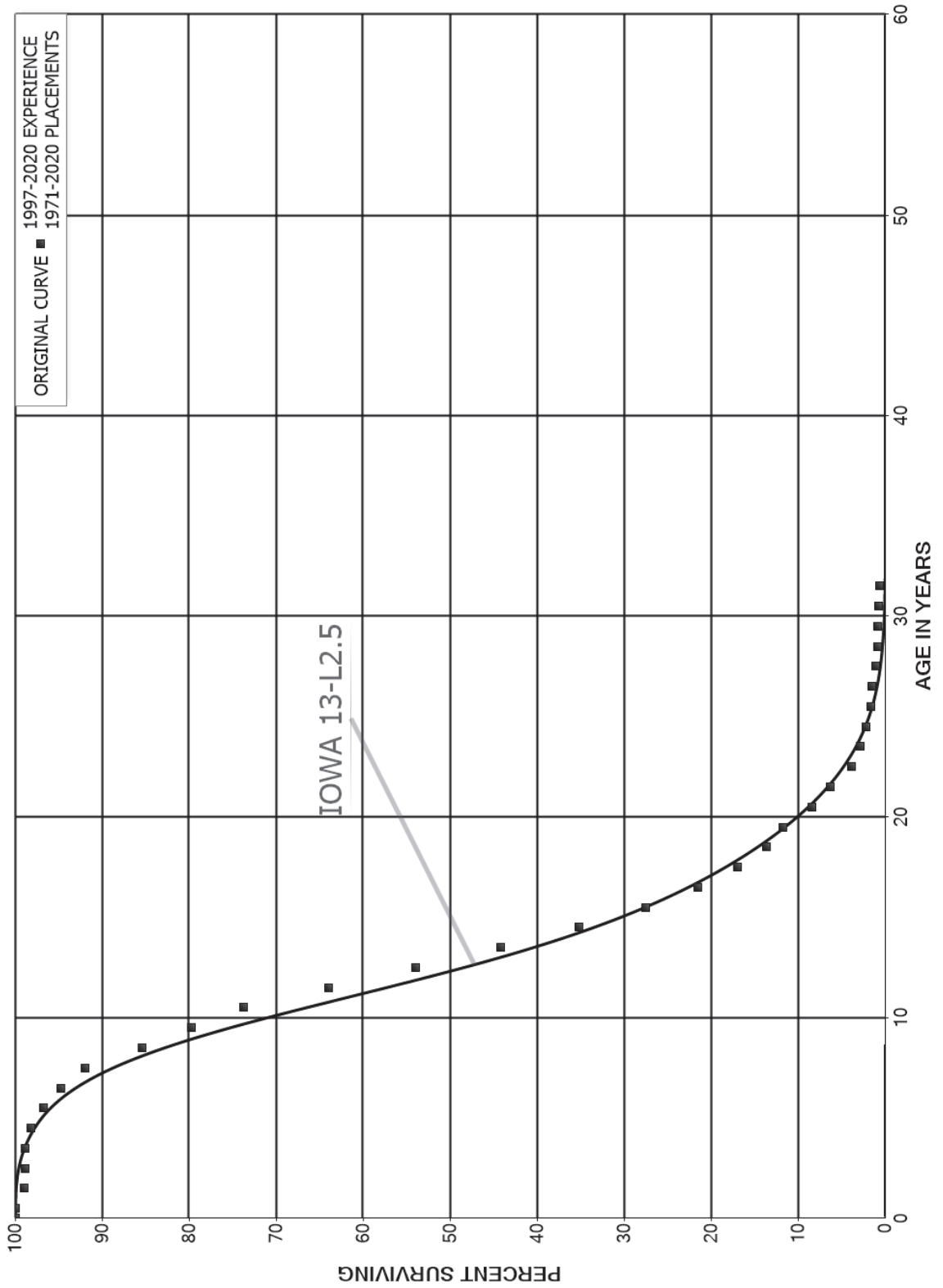
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,056,627	45,457	0.0010	0.9990	100.00
0.5	44,498,957	133,411	0.0030	0.9970	99.90
1.5	42,660,210	170,051	0.0040	0.9960	99.60
2.5	41,936,257	206,214	0.0049	0.9951	99.20
3.5	41,265,138	628,852	0.0152	0.9848	98.72
4.5	41,550,030	1,526,991	0.0368	0.9632	97.21
5.5	40,991,560	2,127,868	0.0519	0.9481	93.64
6.5	39,033,781	2,430,747	0.0623	0.9377	88.78
7.5	35,421,022	4,488,707	0.1267	0.8733	83.25
8.5	28,708,553	4,773,723	0.1663	0.8337	72.70
9.5	23,153,813	3,952,842	0.1707	0.8293	60.61
10.5	16,097,863	3,714,767	0.2308	0.7692	50.26
11.5	9,953,648	2,079,395	0.2089	0.7911	38.67
12.5	6,545,876	1,635,754	0.2499	0.7501	30.59
13.5	3,512,775	850,275	0.2421	0.7579	22.94
14.5	2,687,559	532,879	0.1983	0.8017	17.39
15.5	1,610,395	600,937	0.3732	0.6268	13.94
16.5	847,163	308,684	0.3644	0.6356	8.74
17.5	477,265	135,449	0.2838	0.7162	5.56
18.5	366,707	170,687	0.4655	0.5345	3.98
19.5	184,268	28,046	0.1522	0.8478	2.13
20.5	156,222	70,934	0.4541	0.5459	1.80
21.5	90,495	29,012	0.3206	0.6794	0.98
22.5	61,482	18,188	0.2958	0.7042	0.67
23.5	39,720	14,986	0.3773	0.6227	0.47
24.5	24,734	24,734	1.0000		0.29
25.5	11,579		0.0000	1.0000	
26.5					

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



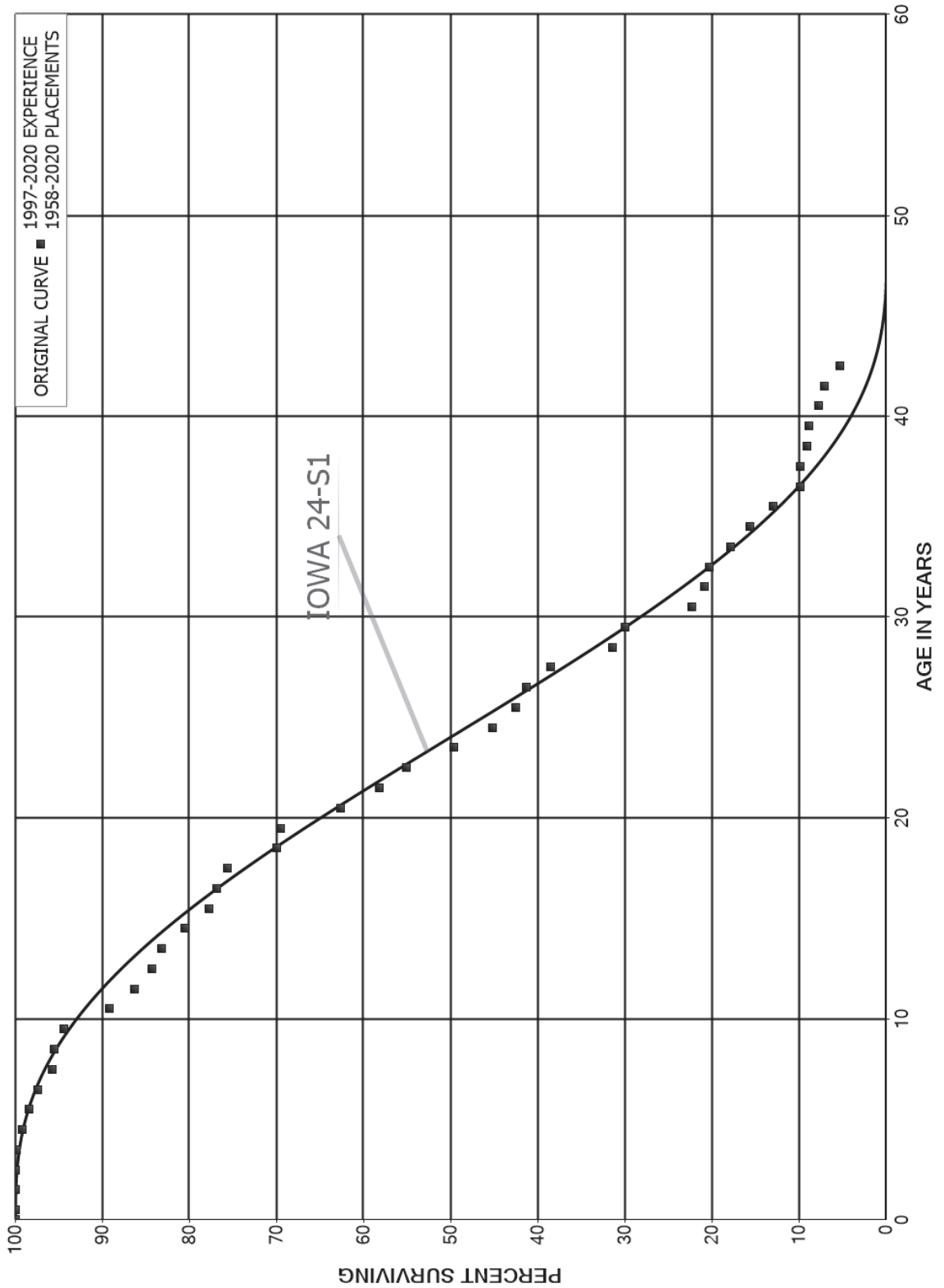
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,880,823	33,992	0.0003	0.9997	100.00
0.5	89,735,745	915,293	0.0102	0.9898	99.97
1.5	84,219,904	112,935	0.0013	0.9987	98.95
2.5	81,851,566	26,549	0.0003	0.9997	98.81
3.5	80,765,458	456,871	0.0057	0.9943	98.78
4.5	77,789,007	1,205,188	0.0155	0.9845	98.22
5.5	73,443,265	1,522,961	0.0207	0.9793	96.70
6.5	72,508,581	2,100,332	0.0290	0.9710	94.70
7.5	68,519,138	4,856,794	0.0709	0.9291	91.95
8.5	60,459,417	4,041,444	0.0668	0.9332	85.43
9.5	62,168,524	4,683,481	0.0753	0.9247	79.72
10.5	53,382,487	7,043,980	0.1320	0.8680	73.72
11.5	38,249,976	5,994,883	0.1567	0.8433	63.99
12.5	27,951,694	5,087,043	0.1820	0.8180	53.96
13.5	23,077,548	4,672,444	0.2025	0.7975	44.14
14.5	20,038,267	4,359,406	0.2176	0.7824	35.20
15.5	12,860,244	2,812,629	0.2187	0.7813	27.54
16.5	10,391,611	2,197,461	0.2115	0.7885	21.52
17.5	8,530,159	1,674,333	0.1963	0.8037	16.97
18.5	6,851,605	965,036	0.1408	0.8592	13.64
19.5	6,056,574	1,726,846	0.2851	0.7149	11.72
20.5	4,209,611	1,067,451	0.2536	0.7464	8.38
21.5	3,305,125	1,260,298	0.3813	0.6187	6.25
22.5	2,218,336	610,337	0.2751	0.7249	3.87
23.5	1,550,913	335,136	0.2161	0.7839	2.80
24.5	1,095,902	265,584	0.2423	0.7577	2.20
25.5	836,914	69,978	0.0836	0.9164	1.67
26.5	778,515	213,969	0.2748	0.7252	1.53
27.5	564,546	113,844	0.2017	0.7983	1.11
28.5	450,702	15,071	0.0334	0.9666	0.88
29.5	435,631	69,550	0.1597	0.8403	0.85
30.5	366,081	61,000	0.1666	0.8334	0.72
31.5	305,080		0.0000	1.0000	0.60
32.5	305,080		0.0000	1.0000	0.60
33.5	305,080	289,769	0.9498	0.0502	0.60
34.5	15,311	15,311	1.0000		0.03
35.5					

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,625,416		0.0000	1.0000	100.00
0.5	5,731,851		0.0000	1.0000	100.00
1.5	5,567,563		0.0000	1.0000	100.00
2.5	5,466,962	10,744	0.0020	0.9980	100.00
3.5	5,348,264	36,049	0.0067	0.9933	99.80
4.5	5,177,279	38,493	0.0074	0.9926	99.13
5.5	5,003,443	48,317	0.0097	0.9903	98.39
6.5	4,852,134	83,141	0.0171	0.9829	97.44
7.5	4,481,647	13,851	0.0031	0.9969	95.77
8.5	2,721,423	32,297	0.0119	0.9881	95.48
9.5	3,058,683	168,982	0.0552	0.9448	94.34
10.5	2,653,924	86,110	0.0324	0.9676	89.13
11.5	2,346,878	52,707	0.0225	0.9775	86.24
12.5	1,869,871	24,996	0.0134	0.9866	84.30
13.5	1,863,943	60,404	0.0324	0.9676	83.18
14.5	1,657,412	57,210	0.0345	0.9655	80.48
15.5	1,565,209	16,473	0.0105	0.9895	77.70
16.5	1,480,475	23,964	0.0162	0.9838	76.89
17.5	1,489,962	111,503	0.0748	0.9252	75.64
18.5	1,390,854	8,361	0.0060	0.9940	69.98
19.5	1,390,606	138,481	0.0996	0.9004	69.56
20.5	1,250,399	89,147	0.0713	0.9287	62.63
21.5	1,184,114	62,959	0.0532	0.9468	58.17
22.5	1,071,014	106,401	0.0993	0.9007	55.07
23.5	925,054	81,981	0.0886	0.9114	49.60
24.5	853,870	51,122	0.0599	0.9401	45.21
25.5	824,086	23,320	0.0283	0.9717	42.50
26.5	776,312	53,496	0.0689	0.9311	41.30
27.5	751,295	138,940	0.1849	0.8151	38.45
28.5	612,201	27,596	0.0451	0.9549	31.34
29.5	525,919	134,374	0.2555	0.7445	29.93
30.5	391,545	25,782	0.0658	0.9342	22.28
31.5	330,870	8,784	0.0265	0.9735	20.81
32.5	322,136	37,811	0.1174	0.8826	20.26
33.5	280,781	35,948	0.1280	0.8720	17.88
34.5	264,643	43,890	0.1658	0.8342	15.59
35.5	181,502	44,839	0.2470	0.7530	13.01
36.5	138,884		0.0000	1.0000	9.79
37.5	109,768	8,636	0.0787	0.9213	9.79
38.5	101,131	2,503	0.0248	0.9752	9.02

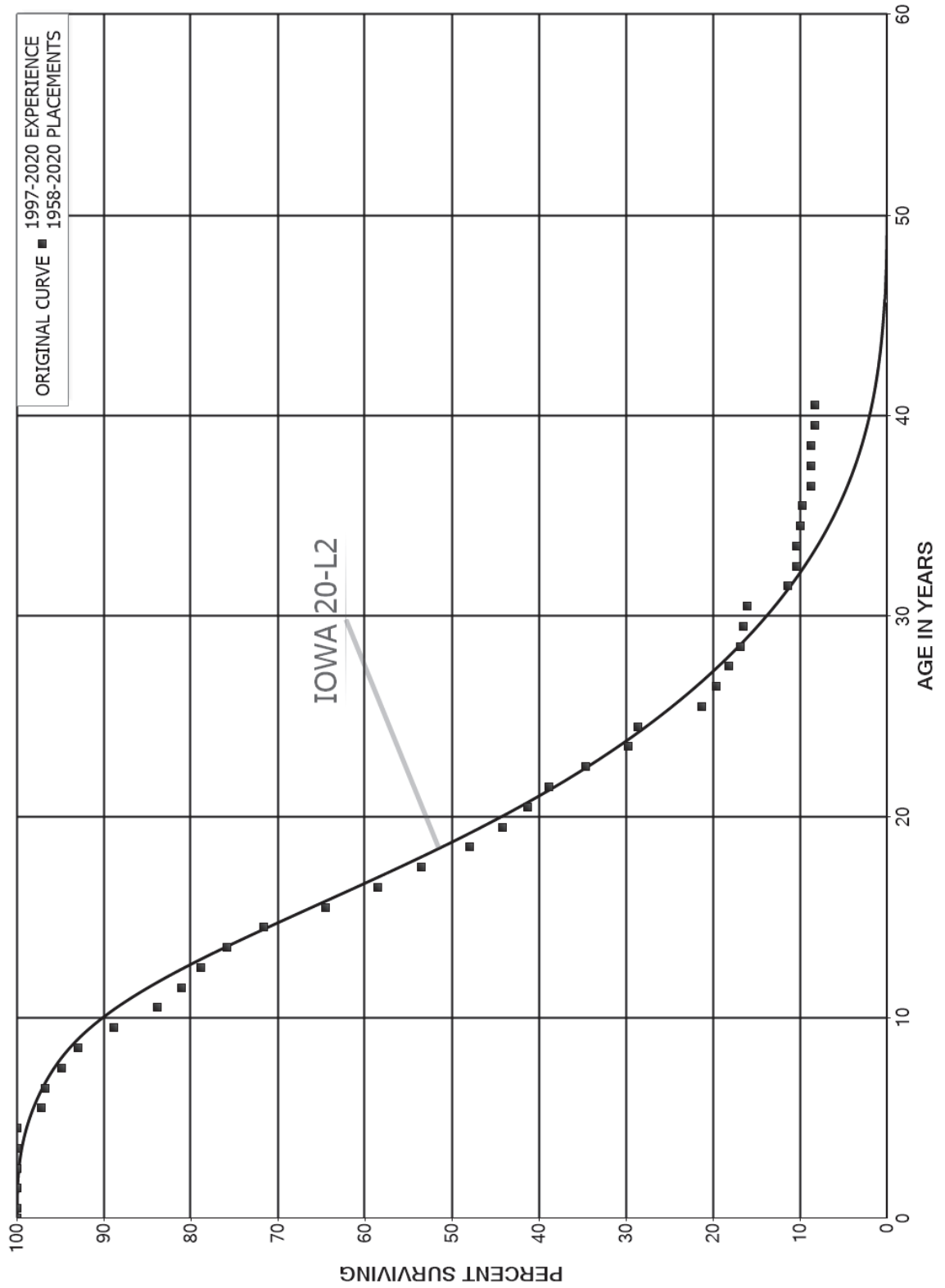
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	98,628	11,880	0.1205	0.8795	8.80	
40.5	86,748	8,116	0.0936	0.9064	7.74	
41.5	78,099	18,683	0.2392	0.7608	7.02	
42.5	59,416		0.0000	1.0000	5.34	
43.5	57,426	50	0.0009	0.9991	5.34	
44.5	57,376	2,221	0.0387	0.9613	5.33	
45.5	35,545		0.0000	1.0000	5.13	
46.5	35,545		0.0000	1.0000	5.13	
47.5	24,409		0.0000	1.0000	5.13	
48.5	24,409		0.0000	1.0000	5.13	
49.5	24,409	2,164	0.0887	0.9113	5.13	
50.5	15,129		0.0000	1.0000	4.67	
51.5	15,129		0.0000	1.0000	4.67	
52.5	15,129	2,216	0.1465	0.8535	4.67	
53.5	12,913		0.0000	1.0000	3.99	
54.5	12,913		0.0000	1.0000	3.99	
55.5	2,607		0.0000	1.0000	3.99	
56.5	2,607	1,707	0.6548	0.3452	3.99	
57.5	900		0.0000	1.0000	1.38	
58.5	900		0.0000	1.0000	1.38	
59.5	900	900	1.0000		1.38	
60.5						

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,783,419		0.0000	1.0000	100.00
0.5	12,156,057		0.0000	1.0000	100.00
1.5	11,316,231		0.0000	1.0000	100.00
2.5	11,404,072		0.0000	1.0000	100.00
3.5	11,487,705	10,435	0.0009	0.9991	100.00
4.5	9,407,993	256,820	0.0273	0.9727	99.91
5.5	10,409,462	53,722	0.0052	0.9948	97.18
6.5	10,578,939	206,815	0.0195	0.9805	96.68
7.5	10,905,747	209,328	0.0192	0.9808	94.79
8.5	10,114,187	455,386	0.0450	0.9550	92.97
9.5	8,899,889	501,636	0.0564	0.9436	88.78
10.5	7,867,612	249,877	0.0318	0.9682	83.78
11.5	6,969,802	193,567	0.0278	0.9722	81.12
12.5	6,704,943	257,256	0.0384	0.9616	78.87
13.5	5,662,406	314,206	0.0555	0.9445	75.84
14.5	4,663,644	465,027	0.0997	0.9003	71.63
15.5	4,703,579	432,515	0.0920	0.9080	64.49
16.5	4,336,865	371,371	0.0856	0.9144	58.56
17.5	4,237,930	446,741	0.1054	0.8946	53.55
18.5	3,849,087	297,750	0.0774	0.9226	47.90
19.5	3,482,033	228,093	0.0655	0.9345	44.20
20.5	2,976,478	179,519	0.0603	0.9397	41.30
21.5	2,745,784	294,936	0.1074	0.8926	38.81
22.5	2,410,695	342,559	0.1421	0.8579	34.64
23.5	2,136,597	82,743	0.0387	0.9613	29.72
24.5	2,058,417	524,358	0.2547	0.7453	28.57
25.5	1,643,972	128,698	0.0783	0.9217	21.29
26.5	1,440,446	109,623	0.0761	0.9239	19.62
27.5	1,259,778	91,352	0.0725	0.9275	18.13
28.5	1,170,437	21,993	0.0188	0.9812	16.82
29.5	943,461	27,452	0.0291	0.9709	16.50
30.5	890,898	254,601	0.2858	0.7142	16.02
31.5	655,177	60,729	0.0927	0.9073	11.44
32.5	528,347	1,000	0.0019	0.9981	10.38
33.5	466,103	17,881	0.0384	0.9616	10.36
34.5	449,010	9,760	0.0217	0.9783	9.96
35.5	400,646	40,515	0.1011	0.8989	9.75
36.5	351,806		0.0000	1.0000	8.76
37.5	351,235		0.0000	1.0000	8.76
38.5	342,546	16,820	0.0491	0.9509	8.76

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1997-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	310,416	3,289	0.0106	0.9894	8.33	
40.5	287,649		0.0000	1.0000	8.24	
41.5	286,374	20,808	0.0727	0.9273	8.24	
42.5	250,637	580	0.0023	0.9977	7.64	
43.5	248,271		0.0000	1.0000	7.63	
44.5	243,212	5,777	0.0238	0.9762	7.63	
45.5	224,632	7,505	0.0334	0.9666	7.45	
46.5	205,432	5,578	0.0272	0.9728	7.20	
47.5	129,097	631	0.0049	0.9951	7.00	
48.5	85,721		0.0000	1.0000	6.97	
49.5	81,443	17,459	0.2144	0.7856	6.97	
50.5	63,985		0.0000	1.0000	5.47	
51.5	63,985		0.0000	1.0000	5.47	
52.5	63,701	452	0.0071	0.9929	5.47	
53.5	63,249		0.0000	1.0000	5.43	
54.5	63,249	1,074	0.0170	0.9830	5.43	
55.5	74,699	472	0.0063	0.9937	5.34	
56.5	56,143	7,063	0.1258	0.8742	5.31	
57.5	46,697		0.0000	1.0000	4.64	
58.5	45,067		0.0000	1.0000	4.64	
59.5	42,548	1,656	0.0389	0.9611	4.64	
60.5	38,181		0.0000	1.0000	4.46	
61.5	2		0.0000	1.0000	4.46	
62.5					4.46	

PART VIII. NET SALVAGE STATISTICS

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION (1)	TERMINAL RETIREMENTS (2)	INTERIM RETIREMENTS (3)	TOTAL RETIREMENTS (4)=(2)+(3)	RETIREMENT % (5)=(2)/(4)	RETIREMENT % (6)=(3)/(4)
STEAM PRODUCTION					
HORSESHOE LAKE 6	(35,974,094)	(641,180)	(36,615,274)	98.25	1.75
HORSESHOE LAKE 7	(28,202,180)	(1,222,510)	(29,424,690)	95.85	4.15
HORSESHOE LAKE 8	(76,731,056)	(3,120,806)	(79,851,862)	96.09	3.91
SEMINOLE 1	(111,637,928)	(6,457,181)	(118,095,109)	94.53	5.47
SEMINOLE 2	(87,894,123)	(7,578,418)	(95,472,540)	92.06	7.94
SEMINOLE 3	(101,795,353)	(9,035,507)	(110,830,860)	91.85	8.15
MUSKOGEE 4	(260,317,740)	(34,302,474)	(294,620,214)	88.36	11.64
MUSKOGEE 5	(159,736,747)	(28,526,476)	(188,263,223)	84.85	15.15
MUSKOGEE 6	(391,904,406)	(91,273,675)	(483,178,081)	81.11	18.89
SOONER 1	(675,274,811)	(84,430,118)	(759,704,928)	88.89	11.11
SOONER 2	(384,763,727)	(58,583,493)	(443,347,220)	86.79	13.21
RIVER VALLEY 1	(313,993,453)	(63,587,504)	(377,580,957)	83.16	16.84
RIVER VALLEY 2	(119,520,684)	(27,053,848)	(146,574,532)	81.54	18.46
TOTAL STEAM PRODUCTION	(2,747,746,301)	(415,813,192)	(3,163,559,493)		
OTHER PRODUCTION					
REDBUD 1	(98,033,492)	(54,531,895)	(152,565,388)	64.26	35.74
REDBUD 2	(40,933,870)	(35,686,550)	(76,620,420)	53.42	46.58
REDBUD 3	(41,364,331)	(35,013,474)	(76,377,804)	54.16	45.84
REDBUD 4	(38,632,787)	(32,588,883)	(71,221,670)	54.24	45.76
HORSESHOE LAKE 9 AND 10	(44,732,479)	(5,210,811)	(49,943,290)	89.57	10.43
TINKER	(12,461,851)	(288,065)	(12,749,915)	97.74	2.26
MCCLAIN GAS 1	(84,132,196)	(49,488,757)	(133,620,953)	62.96	37.04
MCCLAIN GAS 2	(64,623,573)	(48,082,087)	(112,705,660)	57.34	42.66
MCCLAIN STEAM 1	(29,999,938)	(27,412,183)	(57,412,121)	52.25	47.75
FRONTIER 1	(24,191,457)	(62,443,448)	(86,634,905)	27.92	72.08
MUSTANG CTs	(270,936,737)	(102,655,934)	(373,592,671)	72.52	27.48
TOTAL OTHER PRODUCTION	(750,042,710)	(453,402,086)	(1,203,444,796)		
WIND PRODUCTION					
CENTENNIAL	(164,927,149)	(25,799,577)	(190,726,726)	86.47	13.53
OU SPIRIT	(206,557,687)	(40,849,820)	(247,407,507)	83.49	16.51
CROSSROADS	(327,419,716)	(82,100,623)	(409,520,339)	79.95	20.05
TOTAL WIND PRODUCTION	(698,904,553)	(148,750,020)	(847,654,572)		

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % (6)=(2)*(3)+(4)*(5)
	RETIREMENTS	NET SALVAGE	RETIREMENTS	NET SALVAGE	
	(%) (2)	(%) (3)	(%) (4)	(%) (5)	
STEAM PRODUCTION					
HORSESHOE LAKE 6	98.25	(12)	1.75	(21)	(12)
HORSESHOE LAKE 7	95.85	(12)	4.15	(21)	(12)
HORSESHOE LAKE 8	96.09	(12)	3.91	(21)	(12)
SEMINOLE 1	94.53	(15)	5.47	(21)	(15)
SEMINOLE 2	92.06	(15)	7.94	(21)	(15)
SEMINOLE 3	91.85	(15)	8.15	(21)	(15)
MUSKOGEE 4	88.36	(10)	11.64	(21)	(11)
MUSKOGEE 5	84.85	(10)	15.15	(21)	(12)
MUSKOGEE 6	81.11	(10)	18.89	(21)	(12)
SOONER 1	88.89	(6)	11.11	(21)	(8)
SOONER 2	86.79	(6)	13.21	(21)	(8)
RIVER VALLEY 1	83.16	(1)	16.84	(21)	(4)
RIVER VALLEY 2	81.54	(1)	18.46	(21)	(5)
OTHER PRODUCTION					
REDBUD 1	64.26	(10)	35.74	(14)	(12)
REDBUD 2	53.42	(10)	46.58	(14)	(12)
REDBUD 3	54.16	(10)	45.84	(14)	(12)
REDBUD 4	54.24	(10)	45.76	(14)	(12)
HORSESHOE LAKE 9 AND 10	89.57	(3)	10.43	(14)	(4)
TINKER	97.74	(5)	2.26	(14)	(5)
MCCLAIN GAS 1	62.96	(6)	37.04	(14)	(9)
MCCLAIN GAS 2	57.34	(6)	42.66	(14)	(10)
MCCLAIN STEAM 1	52.25	(6)	47.75	(14)	(10)
FRONTIER 1	27.92	(5)	72.08	(14)	(12)
MUSTANG CTs	72.52	(2)	27.48	(14)	(5)
WIND PRODUCTION					
CENTENNIAL	86.47	(3)	13.53	(10)	(4)
OU SPIRIT	83.49	(2)	16.51	(10)	(3)
CROSSROADS	79.95	(3)	20.05	(10)	(4)

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 3. CALCULATION OF TERMINAL NET SALVAGE PERCENT

UNIT (1)	ESTIMATED DECOMMISSIONING COSTS (CURRENT \$) (2)	ESCALATED DECOMMISSIONING COSTS (3)	PROBABLE RETIREMENT DATE (4)	ESTIMATED TERMINAL RETIREMENTS (5)	TERMINAL NET SALVAGE (%) (6)=(3)/(5)
STEAM PRODUCTION					
HORSESHOE LAKE	14,929,961	17,187,913	2027	(140,907,330)	(12)
SEMINOLE	33,456,462	46,000,947	2034	(301,327,403)	(15)
MUSKOGEE	43,071,617	84,384,029	2049	(811,958,893)	(10)
SOONER	34,670,423	64,017,880	2045	(1,060,038,538)	(6)
RIVER VALLEY COMMON	<u>3,200,000</u>	<u>6,388,784</u>	2048	<u>(433,514,137)</u>	(1)
TOTAL STEAM PRODUCTION	129,328,463	217,979,553		(2,747,746,301)	
OTHER PRODUCTION					
REDBUD	11,177,614	22,873,952	2049	(218,964,479)	(10)
HORSESHOE LAKE 9 AND 10	831,019	1,203,563	2035	(44,732,479)	(3)
TINKER	526,595	641,605	2025	(12,461,851)	(5)
MCCLAIN	5,896,302	11,204,700	2046	(178,755,707)	(6)
FRONTIER 1	600,000	1,197,897	2048	(24,191,457)	(5)
MUSTANG CTs	<u>1,780,191</u>	<u>4,121,716</u>	2054	<u>(270,936,737)</u>	(2)
TOTAL OTHER PRODUCTION	20,811,721	41,243,433		(750,042,710)	
WIND PRODUCTION					
CENTENNIAL	3,972,250	5,211,936	2031	(164,927,149)	(3)
OU SPIRIT	2,205,250	3,115,961	2034	(206,557,687)	(2)
CROSSROADS	<u>6,373,000</u>	<u>9,697,273</u>	2037	<u>(327,419,716)</u>	(3)
TOTAL WIND PRODUCTION	12,550,500	18,025,170		(698,904,553)	

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	122,855	59,511	48		0	59,511-	48-
1992	710,422	127,346	18		0	127,346-	18-
1993	90,536	177,301	196		0	177,301-	196-
1994	114,415	51,768	45		0	51,768-	45-
1995	146,125	172	0	12,704	9	12,532	9
1996							
1997	927,136		0		0		0
1998	121,334	11,618	10		0	11,618-	10-
1999	8,500	1,927	23		0	1,927-	23-
2000	107,870	112,985	105		0	112,985-	105-
2001	40,873	45,815	112		0	45,815-	112-
2002	39,477		0		0		0
2003	2,896	753,478			0	753,478-	
2004	450,106	313,258	70		0	313,258-	70-
2005	848,164	62,269	7		0	62,269-	7-
2006	266,071	243,058	91		0	243,058-	91-
2007	343,634	40,554	12		0	40,554-	12-
2008	561,405	44,699	8		0	44,699-	8-
2009	470,985	205,958	44		0	205,958-	44-
2010	725,457	560,934	77		0	560,934-	77-
2011	2,435,150	138,494	6		0	138,494-	6-
2012	2,351,806	204,705	9		0	204,705-	9-
2013	1,224,168	63,217	5		0	63,217-	5-
2014	681,881	252,763	37		0	252,763-	37-
2015	1,107,712	293,562	27		0	293,562-	27-
2016	482,231	218,681	45		0	218,681-	45-
2017	1,423,460	483,431	34		0	483,431-	34-
2018	527,725	1,310,674	248		0	1,310,674-	248-
2019	2,201,341	499,120	23		0	499,120-	23-
2020	3,029,747	1,155,376	38		0	1,155,376-	38-
TOTAL	21,563,481	7,432,675	34	12,704	0	7,419,971-	34-

THREE-YEAR MOVING AVERAGES

91-93	307,938	121,386	39		0	121,386-	39-
92-94	305,124	118,805	39		0	118,805-	39-
93-95	117,025	76,414	65	4,235	4	72,179-	62-
94-96	86,847	17,313	20	4,235	5	13,079-	15-
95-97	357,754	57	0	4,235	1	4,177	1
96-98	349,490	3,873	1		0	3,873-	1-
97-99	352,323	4,515	1		0	4,515-	1-
98-00	79,235	42,177	53		0	42,177-	53-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	52,414	53,576	102		0	53,576-	102-
00-02	62,740	52,933	84		0	52,933-	84-
01-03	27,748	266,431	960		0	266,431-	960-
02-04	164,159	355,579	217		0	355,579-	217-
03-05	433,722	376,335	87		0	376,335-	87-
04-06	521,447	206,195	40		0	206,195-	40-
05-07	485,956	115,294	24		0	115,294-	24-
06-08	390,370	109,437	28		0	109,437-	28-
07-09	458,675	97,070	21		0	97,070-	21-
08-10	585,949	270,530	46		0	270,530-	46-
09-11	1,210,531	301,796	25		0	301,796-	25-
10-12	1,837,471	301,378	16		0	301,378-	16-
11-13	2,003,708	135,472	7		0	135,472-	7-
12-14	1,419,285	173,562	12		0	173,562-	12-
13-15	1,004,587	203,181	20		0	203,181-	20-
14-16	757,274	255,002	34		0	255,002-	34-
15-17	1,004,467	331,891	33		0	331,891-	33-
16-18	811,139	670,929	83		0	670,929-	83-
17-19	1,384,175	764,408	55		0	764,408-	55-
18-20	1,919,604	988,390	51		0	988,390-	51-
FIVE-YEAR AVERAGE							
16-20	1,532,901	733,456	48		0	733,456-	48-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	240,206	223,305	93		0	223,305-	93-
1992	1,987,189	511,877	26	6,388	0	505,489-	25-
1993	886,683	213,537	24	4,160	0	209,377-	24-
1994	530,963	214,630	40	17,088	3	197,542-	37-
1995	1,885,384	24,272	1	28,937	2	4,665	0
1996	848,365	3,666	0	348,012	41	344,346	41
1997	1,411,397		0		0		0
1998	2,906,967	24,796	1		0	24,796-	1-
1999	859,419	25,611	3		0	25,611-	3-
2000	2,104,476	614,246	29	40,000	2	574,246-	27-
2001	1,190,404	5,566	0		0	5,566-	0
2002	1,121,399	36,197	3	467,215	42	431,018	38
2003	5,595,908	474,250	8	63,379	1	410,871-	7-
2004	2,919,932	978,915	34	37,189	1	941,727-	32-
2005	4,145,928	628,267	15	30,421	1	597,846-	14-
2006	3,542,799	2,691,403	76	153,934	4	2,537,469-	72-
2007	2,114,004	298,102	14	459,060	22	160,958	8
2008	5,025,842	815,429	16		0	815,429-	16-
2009	3,100,301	948,263	31		0	948,263-	31-
2010	2,562,279	71,779	3	20,421	1	51,358-	2-
2011	7,549,685	1,965,417	26	78,878	1	1,886,539-	25-
2012	17,947,738	3,284,057	18	115,545	1	3,168,512-	18-
2013	16,687,162	3,011,759	18		0	3,011,759-	18-
2014	4,961,950	2,092,938	42		0	2,092,938-	42-
2015	8,291,421	4,679,767	56	55,248	1	4,624,519-	56-
2016	6,603,672	4,648,743	70	73,318	1	4,575,425-	69-
2017	5,484,810	4,228,168	77	127,495	2	4,100,673-	75-
2018	4,286,748	3,387,347	79	50,751	1	3,336,595-	78-
2019	9,444,295	6,981,704	74	145,328	2	6,836,376-	72-
2020	19,117,709	6,859,196	36	257,427	1	6,601,769-	35-
TOTAL	145,355,035	49,943,206	34	2,580,194	2	47,363,012-	33-

THREE-YEAR MOVING AVERAGES

91-93	1,038,026	316,240	30	3,516	0	312,724-	30-
92-94	1,134,945	313,348	28	9,212	1	304,136-	27-
93-95	1,101,010	150,813	14	16,728	2	134,085-	12-
94-96	1,088,237	80,856	7	131,346	12	50,490	5
95-97	1,381,715	9,313	1	125,650	9	116,337	8
96-98	1,722,243	9,487	1	116,004	7	106,517	6
97-99	1,725,928	16,802	1		0	16,802-	1-
98-00	1,956,954	221,551	11	13,333	1	208,218-	11-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,384,766	215,141	16	13,333	1	201,808-	15-
00-02	1,472,093	218,670	15	169,072	11	49,598-	3-
01-03	2,635,904	172,004	7	176,865	7	4,861	0
02-04	3,212,413	496,454	15	189,261	6	307,193-	10-
03-05	4,220,590	693,811	16	43,663	1	650,148-	15-
04-06	3,536,220	1,432,862	41	73,848	2	1,359,014-	38-
05-07	3,267,577	1,205,924	37	214,472	7	991,452-	30-
06-08	3,560,882	1,268,311	36	204,331	6	1,063,980-	30-
07-09	3,413,382	687,265	20	153,020	4	534,245-	16-
08-10	3,562,807	611,824	17	6,807	0	605,017-	17-
09-11	4,404,088	995,153	23	33,100	1	962,053-	22-
10-12	9,353,234	1,773,751	19	71,615	1	1,702,136-	18-
11-13	14,061,528	2,753,744	20	64,808	0	2,688,937-	19-
12-14	13,198,950	2,796,251	21	38,515	0	2,757,736-	21-
13-15	9,980,178	3,261,488	33	18,416	0	3,243,072-	32-
14-16	6,619,014	3,807,149	58	42,855	1	3,764,294-	57-
15-17	6,793,301	4,518,893	67	85,354	1	4,433,539-	65-
16-18	5,458,410	4,088,086	75	83,855	2	4,004,231-	73-
17-19	6,405,284	4,865,739	76	107,858	2	4,757,881-	74-
18-20	10,949,584	5,742,749	52	151,169	1	5,591,580-	51-
FIVE-YEAR AVERAGE							
16-20	8,987,447	5,221,032	58	130,864	1	5,090,168-	57-

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 314.0 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	54,039	47,438	88		0	47,438-	88-
1992	308,381	19,759	6		0	19,759-	6-
1993	1,288,305	307,014	24		0	307,014-	24-
1994	584,490	98,295	17	276,500	47	178,205	30
1995	770,000		0		0		0
1996	387,379	1,636	0	155,267	40	153,631	40
1997	1,821,250	291,631	16		0	291,631-	16-
1998	989,827	18,870-	2-		0	18,870	2
1999	7,836	104,381			0	104,381-	
2000	2,353,400	680,475	29		0	680,475-	29-
2001	655,945	181,650	28	162,687	25	18,963-	3-
2002	1,822,205	1,199,536	66	1,362	0	1,198,174-	66-
2003	1,079,443		0		0		0
2004	4,168,892	15,307	0	483	0	14,824-	0
2005	18,045,621	32,072	0		0	32,072-	0
2006	9,701,302		0	22,071	0	22,071	0
2007	12,146,914	466,915	4		0	466,915-	4-
2008	1,723,808	911,062	53	459,060-	27-	1,370,121-	79-
2009	4,022,743	116,061	3		0	116,061-	3-
2010	1,922,174	206,351	11	694,286	36	487,934	25
2011	5,329,978	666,547	13	1,121,843	21	455,296	9
2012	4,832,825	1,047,499	22	1,828,683	38	781,185	16
2013	5,696,299	1,160,791	20		0	1,160,791-	20-
2014	1,188,804	2,248,068	189		0	2,248,068-	189-
2015	6,964,190	1,971,376	28		0	1,971,376-	28-
2016	7,884,758	2,113,492	27	500	0	2,112,992-	27-
2017	2,548,637	1,800,322	71		0	1,800,322-	71-
2018	1,001,240	1,017,752	102	2,789	0	1,014,963-	101-
2019	5,685,910	4,349,693	76	787	0	4,348,906-	76-
2020	3,734,599	3,370,703	90		0	3,370,703-	90-
TOTAL	108,721,193	24,406,956	22	3,808,198	4	20,598,758-	19-

THREE-YEAR MOVING AVERAGES

91-93	550,242	124,737	23		0	124,737-	23-
92-94	727,059	141,689	19	92,167	13	49,523-	7-
93-95	880,932	135,103	15	92,167	10	42,936-	5-
94-96	580,623	33,310	6	143,922	25	110,612	19
95-97	992,876	97,756	10	51,756	5	46,000-	5-
96-98	1,066,152	91,466	9	51,756	5	39,710-	4-
97-99	939,638	125,714	13		0	125,714-	13-
98-00	1,117,021	255,328	23		0	255,328-	23-

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 314.0 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,005,727	322,169	32	54,229	5	267,940-	27-
00-02	1,610,517	687,220	43	54,683	3	632,537-	39-
01-03	1,185,864	460,395	39	54,683	5	405,712-	34-
02-04	2,356,847	404,948	17	615	0	404,333-	17-
03-05	7,764,652	15,793	0	161	0	15,632-	0
04-06	10,638,605	15,793	0	7,518	0	8,275-	0
05-07	13,297,946	166,329	1	7,357	0	158,972-	1-
06-08	7,857,341	459,326	6	145,663-	2-	604,989-	8-
07-09	5,964,488	498,013	8	153,020-	3-	651,032-	11-
08-10	2,556,242	411,158	16	78,409	3	332,749-	13-
09-11	3,758,298	329,653	9	605,376	16	275,723	7
10-12	4,028,325	640,132	16	1,214,937	30	574,805	14
11-13	5,286,367	958,279	18	983,509	19	25,230	0
12-14	3,905,976	1,485,453	38	609,561	16	875,892-	22-
13-15	4,616,431	1,793,412	39		0	1,793,412-	39-
14-16	5,345,917	2,110,979	39	167	0	2,110,812-	39-
15-17	5,799,195	1,961,730	34	167	0	1,961,564-	34-
16-18	3,811,545	1,643,856	43	1,096	0	1,642,759-	43-
17-19	3,078,596	2,389,256	78	1,192	0	2,388,064-	78-
18-20	3,473,917	2,912,716	84	1,192	0	2,911,524-	84-
FIVE-YEAR AVERAGE							
16-20	4,171,029	2,530,392	61	815	0	2,529,577-	61-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	65,127		0		0		0
1992	371,496		0	316,587	85	316,587	85
1993	123,880		0		0		0
1994	6,500		0		0		0
1995	157,746		0		0		0
1996	49,337	225	0	21,416	43	21,191	43
1997							
1998							
1999							
2000	136,981	112,787	82		0	112,787-	82-
2001	15,826	2,721	17		0	2,721-	17-
2002	72,899	569	1		0	569-	1-
2003	298,367		0		0		0
2004	573,700		0		0		0
2005	2,337,108		0		0		0
2006		454				454-	
2007	154,572	15,549	10		0	15,549-	10-
2008	212,300		0		0		0
2009	15,400	1,746	11		0	1,746-	11-
2010	383,205	660	0		0	660-	0
2011	555,903	73,863	13		0	73,863-	13-
2012	486,610	120,559	25	25,304	5	95,256-	20-
2013	1,665,963	138,284	8		0	138,284-	8-
2014	63,566	44,941	71		0	44,941-	71-
2015	930,610	567,764	61		0	567,764-	61-
2016	596,511	75,219	13		0	75,219-	13-
2017	400,260	32,010	8		0	32,010-	8-
2018	440,318	1,196,928	272	403	0	1,196,526-	272-
2019	611,293	139,976	23	114	0	139,863-	23-
2020	427,347	270,570	63		0	270,570-	63-
TOTAL	11,152,825	2,794,827	25	363,823	3	2,431,005-	22-

THREE-YEAR MOVING AVERAGES

91-93	186,834		0	105,529	56	105,529	56
92-94	167,292		0	105,529	63	105,529	63
93-95	96,042		0		0		0
94-96	71,194	75	0	7,139	10	7,064	10
95-97	69,028	75	0	7,139	10	7,064	10
96-98	16,446	75	0	7,139	43	7,064	43
97-99							
98-00	45,660	37,596	82		0	37,596-	82-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	50,936	38,503	76		0	38,503-	76-
00-02	75,236	38,692	51		0	38,692-	51-
01-03	129,031	1,097	1		0	1,097-	1-
02-04	314,989	190	0		0	190-	0
03-05	1,069,725		0		0		0
04-06	970,269	152	0		0	152-	0
05-07	830,560	5,335	1		0	5,335-	1-
06-08	122,291	5,335	4		0	5,335-	4-
07-09	127,424	5,765	5		0	5,765-	5-
08-10	203,635	802	0		0	802-	0
09-11	318,169	25,423	8		0	25,423-	8-
10-12	475,239	65,028	14	8,435	2	56,593-	12-
11-13	902,825	110,902	12	8,435	1	102,468-	11-
12-14	738,713	101,261	14	8,435	1	92,827-	13-
13-15	886,713	250,330	28		0	250,330-	28-
14-16	530,229	229,308	43		0	229,308-	43-
15-17	642,460	224,998	35		0	224,998-	35-
16-18	479,030	434,719	91	134	0	434,585-	91-
17-19	483,957	456,305	94	172	0	456,133-	94-
18-20	492,986	535,825	109	172	0	535,653-	109-
FIVE-YEAR AVERAGE							
16-20	495,146	342,941	69	103	0	342,837-	69-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	40,750		0		0		0
1992	6,846,622	3,060	0	3,031,791	44	3,028,731	44
1993	104,934		0	369,260	352	369,260	352
1994	72,336		0		0		0
1995	159,336		0	5,588	4	5,588	4
1996	30,198	113	0	10,708	35	10,595	35
1997	39,946		0		0		0
1998	149,568		0		0		0
1999	104,511		0		0		0
2000	152,078		0		0		0
2001	186,224	7,481	4		0	7,481-	4-
2002	215,482	23-	0		0	23	0
2003	289,714		0		0		0
2004	94,421	29,083	31		0	29,083-	31-
2005	115,193	2,846	2		0	2,846-	2-
2006	212,625	446	0	1,308	1	862	0
2007	179,468	118,873	66		0	118,873-	66-
2008	114,407	112	0		0	112-	0
2009	480,865		0		0		0
2010	5,712,839	13,983	0		0	13,983-	0
2011	181,250	681	0	8,616	5	7,935	4
2012	165,958	9,689	6		0	9,689-	6-
2013	186,525	583	0		0	583-	0
2014	89,558	23,420	26		0	23,420-	26-
2015	274,350	62,625	23		0	62,625-	23-
2016	109,411	8,773	8		0	8,773-	8-
2017	206,149	21,122	10		0	21,122-	10-
2018	826,478	7,675	1		0	7,675-	1-
2019	908,913	17,436	2		0	17,436-	2-
2020	2,150,786	205,432	10		0	205,432-	10-
TOTAL	20,400,893	533,410	3	3,427,271	17	2,893,861	14

THREE-YEAR MOVING AVERAGES

91-93	2,330,769	1,020	0	1,133,684	49	1,132,664	49
92-94	2,341,297	1,020	0	1,133,684	48	1,132,664	48
93-95	112,202		0	124,949	111	124,949	111
94-96	87,290	38	0	5,432	6	5,394	6
95-97	76,493	38	0	5,432	7	5,394	7
96-98	73,237	38	0	3,569	5	3,532	5
97-99	98,008		0		0		0
98-00	135,386		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	147,604	2,494	2		0	2,494-	2-
00-02	184,595	2,486	1		0	2,486-	1-
01-03	230,473	2,486	1		0	2,486-	1-
02-04	199,872	9,687	5		0	9,687-	5-
03-05	166,443	10,643	6		0	10,643-	6-
04-06	140,746	10,792	8	436	0	10,355-	7-
05-07	169,095	40,721	24	436	0	40,285-	24-
06-08	168,833	39,810	24	436	0	39,374-	23-
07-09	258,247	39,662	15		0	39,662-	15-
08-10	2,102,704	4,698	0		0	4,698-	0
09-11	2,124,985	4,888	0	2,872	0	2,016-	0
10-12	2,020,016	8,118	0	2,872	0	5,246-	0
11-13	177,911	3,651	2	2,872	2	779-	0
12-14	147,347	11,231	8		0	11,231-	8-
13-15	183,478	28,876	16		0	28,876-	16-
14-16	157,773	31,606	20		0	31,606-	20-
15-17	196,637	30,840	16		0	30,840-	16-
16-18	380,679	12,523	3		0	12,523-	3-
17-19	647,180	15,411	2		0	15,411-	2-
18-20	1,295,392	76,848	6		0	76,848-	6-
FIVE-YEAR AVERAGE							
16-20	840,347	52,088	6		0	52,088-	6-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	11,478		0		0		0
1998							
1999							
2000							
2001							
2002	10,038		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	26,255	46,509	177		0	46,509-	177-
2012	25,740	12,124	47		0	12,124-	47-
2013	18,970	3,760	20		0	3,760-	20-
2014	4,140	12,809	309		0	12,809-	309-
2015	32,332		0		0		0
2016	433,413	4,611	1		0	4,611-	1-
2017	126,257	22,142	18		0	22,142-	18-
2018	91,787	184,152	201		0	184,152-	201-
2019	69,635	11,408	16		0	11,408-	16-
2020	399,068	155,268	39		0	155,268-	39-
TOTAL	1,249,112	452,783	36		0	452,783-	36-

THREE-YEAR MOVING AVERAGES

97-99	3,826		0		0		0
98-00							
99-01							
00-02	3,346		0		0		0
01-03	3,346		0		0		0
02-04	3,346		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11	8,752	15,503	177		0	15,503-	177-
10-12	17,332	19,544	113		0	19,544-	113-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	23,655	20,798	88		0	20,798-	88-
12-14	16,283	9,564	59		0	9,564-	59-
13-15	18,481	5,523	30		0	5,523-	30-
14-16	156,628	5,807	4		0	5,807-	4-
15-17	197,334	8,918	5		0	8,918-	5-
16-18	217,152	70,302	32		0	70,302-	32-
17-19	95,893	72,567	76		0	72,567-	76-
18-20	186,830	116,943	63		0	116,943-	63-
FIVE-YEAR AVERAGE							
16-20	224,032	75,516	34		0	75,516-	34-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	11,268		0		0		0
2015							
2016	7,143		0		0		0
2017	16,914		0		0		0
2018	5,518	148,021			0	148,021-	
2019	28,605		0		0		0
2020	188,968	112	0		0	112-	0
TOTAL	258,416	148,133	57		0	148,133-	57-

THREE-YEAR MOVING AVERAGES

14-16	6,137		0		0		0
15-17	8,019		0		0		0
16-18	9,858	49,340	500		0	49,340-	500-
17-19	17,012	49,340	290		0	49,340-	290-
18-20	74,364	49,378	66		0	49,378-	66-

FIVE-YEAR AVERAGE

16-20	49,430	29,627	60		0	29,627-	60-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	6,000		0		0		0
1997							
1998							
1999							
2000							
2001	4,000	2,602	65		0	2,602-	65-
2002		34				34-	
2003	25,000		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	4,917	3,097	63		0	3,097-	63-
2012							
2013		7				7-	
2014		726				726-	
2015	9,318	8,093	87		0	8,093-	87-
2016							
2017		517				517-	
2018		6,518		317		6,200-	
2019	10,600	3,965	37		0	3,965-	37-
2020	6,062	930	15		0	930-	15-
TOTAL	65,896	26,489	40	317	0	26,172-	40-

THREE-YEAR MOVING AVERAGES

96-98	2,000		0		0		0
97-99							
98-00							
99-01	1,333	867	65		0	867-	65-
00-02	1,333	879	66		0	879-	66-
01-03	9,667	879	9		0	879-	9-
02-04	8,333	11	0		0	11-	0
03-05	8,333		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,639	1,032	63		0	1,032-	63-
10-12	1,639	1,032	63		0	1,032-	63-
11-13	1,639	1,035	63		0	1,035-	63-
12-14		244				244-	
13-15	3,106	2,942	95		0	2,942-	95-
14-16	3,106	2,940	95		0	2,940-	95-
15-17	3,106	2,870	92		0	2,870-	92-
16-18		2,345		106		2,239-	
17-19	3,533	3,667	104	106	3	3,561-	101-
18-20	5,554	3,804	68	106	2	3,699-	67-
FIVE-YEAR AVERAGE							
16-20	3,332	2,386	72	63	2	2,323-	70-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995		149,258				149,258-	
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	47,894	120,757	252		0	120,757-	252-
2005	17,400		0		0		0
2006	162,800	11,772	7		0	11,772-	7-
2007							
2008							
2009	342,513	36,265	11		0	36,265-	11-
2010	3,630,822	258,670	7	8,619	0	250,051-	7-
2011	601,559	163,362	27		0	163,362-	27-
2012	1,253,417	126,916	10		0	126,916-	10-
2013	869,176	277,621	32		0	277,621-	32-
2014	4,216,366	976,951	23		0	976,951-	23-
2015	1,632,320		0		0		0
2016	1,741,947	130,871	8	1,462	0	129,409-	7-
2017	1,017,898	414,244	41	6,708	1	407,536-	40-
2018	9,174,594	774,997	8	21,142	0	753,856-	8-
2019	990,420	457,107	46	2,154	0	454,952-	46-
2020	1,676,311	1,947,839	116	1,600	0	1,946,239-	116-
TOTAL	27,375,437	5,846,630	21	41,686	0	5,804,944-	21-

THREE-YEAR MOVING AVERAGES

95-97		49,753				49,753-	
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	15,965	40,252	252		0	40,252-	252-
03-05	21,765	40,252	185		0	40,252-	185-
04-06	76,031	44,176	58		0	44,176-	58-
05-07	60,067	3,924	7		0	3,924-	7-
06-08	54,267	3,924	7		0	3,924-	7-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	114,171	12,088	11		0	12,088-	11-
08-10	1,324,445	98,312	7	2,873	0	95,439-	7-
09-11	1,524,965	152,766	10	2,873	0	149,893-	10-
10-12	1,828,599	182,983	10	2,873	0	180,110-	10-
11-13	908,051	189,299	21		0	189,299-	21-
12-14	2,112,986	460,496	22		0	460,496-	22-
13-15	2,239,287	418,190	19		0	418,190-	19-
14-16	2,530,211	369,274	15	487	0	368,787-	15-
15-17	1,464,055	181,705	12	2,723	0	178,982-	12-
16-18	3,978,146	440,038	11	9,771	0	430,267-	11-
17-19	3,727,637	548,783	15	10,001	0	538,781-	14-
18-20	3,947,109	1,059,981	27	8,299	0	1,051,682-	27-
FIVE-YEAR AVERAGE							
16-20	2,920,234	745,012	26	6,613	0	738,398-	25-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1991				690		690	
1992				690		690	
1993							
1994							
1995	1,763,685	88,000	5	33,223	2	54,777-	3-
1996							
1997							
1998							
1999							
2000							
2001	200,000		0		0		0
2002							
2003	772,700		0		0		0
2004	109,655	1,683	2		0	1,683-	2-
2005	38,200		0		0		0
2006							
2007	888,700	97,373	11		0	97,373-	11-
2008	1,800	9,399	522		0	9,399-	522-
2009	7,876		3-	0	0	3	0
2010	12,346		0		0		0
2011	1,633,787		0		0		0
2012		10,235		112,500		102,265	
2013							
2014	976,646	55,737	6		0	55,737-	6-
2015	2,235	187,412		4,973	223	182,439-	
2016	197,555	45,703	23		0	45,703-	23-
2017	965,056	1,326	0		0	1,326-	0
2018	522	6,469			0	6,469-	
2019	140,565	25,847	18		0	25,847-	18-
2020	163,774	70,990	43		0	70,990-	43-
TOTAL	7,875,102	600,172	8	152,076	2	448,096-	6-

THREE-YEAR MOVING AVERAGES

91-93				460		460	
92-94				230		230	
93-95	587,895	29,333	5	11,074	2	18,259-	3-
94-96	587,895	29,333	5	11,074	2	18,259-	3-
95-97	587,895	29,333	5	11,074	2	18,259-	3-
96-98							
97-99							
98-00							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	66,667		0		0		0
00-02	66,667		0		0		0
01-03	324,233		0		0		0
02-04	294,118	561	0		0	561-	0
03-05	306,852	561	0		0	561-	0
04-06	49,285	561	1		0	561-	1-
05-07	308,967	32,458	11		0	32,458-	11-
06-08	296,833	35,591	12		0	35,591-	12-
07-09	299,459	35,590	12		0	35,590-	12-
08-10	7,341	3,132	43		0	3,132-	43-
09-11	551,336		1-		0	1	0
10-12	548,711	3,412	1	37,500	7	34,088	6
11-13	544,596	3,412	1	37,500	7	34,088	6
12-14	325,549	21,991	7	37,500	12	15,509	5
13-15	326,294	81,050	25	1,658	1	79,392-	24-
14-16	392,145	96,284	25	1,658	0	94,626-	24-
15-17	388,282	78,147	20	1,658	0	76,489-	20-
16-18	387,711	17,833	5		0	17,833-	5-
17-19	368,714	11,214	3		0	11,214-	3-
18-20	101,620	34,436	34		0	34,436-	34-
FIVE-YEAR AVERAGE							
16-20	293,494	30,067	10		0	30,067-	10-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010		95,530				95,530-	
2011	164,505	64,147	39		0	64,147-	39-
2012	608,263	159,558	26		0	159,558-	26-
2013	460,031	14,870	3		0	14,870-	3-
2014	1,566,728	28,952	2		0	28,952-	2-
2015	4,525,079	375,075	8		0	375,075-	8-
2016	4,742,511	880,835	19	245-	0	881,080-	19-
2017	3,979,669	637,003	16		0	637,003-	16-
2018	11,733,306	1,150,894	10	4,066	0	1,146,828-	10-
2019	5,115,538	430,293	8		0	430,293-	8-
2020	6,996,574	338,240	5	4,009-	0	342,249-	5-
TOTAL	39,892,204	4,175,398	10	188-	0	4,175,586-	10-

THREE-YEAR MOVING AVERAGES

10-12	257,589	106,412	41		0	106,412-	41-
11-13	410,933	79,525	19		0	79,525-	19-
12-14	878,341	67,793	8		0	67,793-	8-
13-15	2,183,946	139,632	6		0	139,632-	6-
14-16	3,611,439	428,287	12	82-	0	428,369-	12-
15-17	4,415,753	630,971	14	82-	0	631,053-	14-
16-18	6,818,495	889,577	13	1,274	0	888,304-	13-
17-19	6,942,837	739,397	11	1,355	0	738,041-	11-
18-20	7,948,473	639,809	8	19	0	639,790-	8-

FIVE-YEAR AVERAGE

16-20	6,513,519	687,453	11	38-	0	687,491-	11-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992				1,327-		1,327-	
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001	4,325		0		0		0
2002	407,652		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009	20,897		0		0		0
2010	164,226		0		0		0
2011	35,936	2,291	6		0	2,291-	6-
2012	23,585	381	2		0	381-	2-
2013	12,218	32,788	268		0	32,788-	268-
2014	530,380	8,687	2		0	8,687-	2-
2015	165,402		0		0		0
2016	297,917	6,361	2		0	6,361-	2-
2017	58,593	412,583	704		0	412,583-	704-
2018	579,311	272,280	47		0	272,280-	47-
2019	39,429	27,510	70		0	27,510-	70-
2020	185,190	38,121	21		0	38,121-	21-
TOTAL	2,525,060	801,003	32	1,327-	0	802,330-	32-

THREE-YEAR MOVING AVERAGES

92-94				442-		442-	
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01	1,442		0		0		0
00-02	137,326		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	137,326		0		0		0
02-04	135,884		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09	6,966		0		0		0
08-10	61,708		0		0		0
09-11	73,687	764	1		0	764-	1-
10-12	74,582	891	1		0	891-	1-
11-13	23,913	11,820	49		0	11,820-	49-
12-14	188,728	13,952	7		0	13,952-	7-
13-15	236,000	13,825	6		0	13,825-	6-
14-16	331,233	5,016	2		0	5,016-	2-
15-17	173,971	139,648	80		0	139,648-	80-
16-18	311,940	230,408	74		0	230,408-	74-
17-19	225,778	237,458	105		0	237,458-	105-
18-20	267,976	112,637	42		0	112,637-	42-

FIVE-YEAR AVERAGE

16-20	232,088	151,371	65		0	151,371-	65-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011		155				155-	
2012		2,375				2,375-	
2013							
2014							
2015	314,320		0		0		0
2016	165,040		0		0		0
2017	404,669		0		0		0
2018	615,877	156,705	25		0	156,705-	25-
2019	306,999	20,354	7		0	20,354-	7-
2020	1,016,439	80,162	8		0	80,162-	8-
TOTAL	2,823,344	259,751	9		0	259,751-	9-

THREE-YEAR MOVING AVERAGES

11-13		843				843-	
12-14		792				792-	
13-15	104,773		0		0		0
14-16	159,787		0		0		0
15-17	294,677		0		0		0
16-18	395,196	52,235	13		0	52,235-	13-
17-19	442,515	59,020	13		0	59,020-	13-
18-20	646,438	85,740	13		0	85,740-	13-

FIVE-YEAR AVERAGE

16-20	501,805	51,444	10		0	51,444-	10-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	63,503		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001	8,529		0		0		0
2002	1,577		0		0		0
2003							
2004							
2005							
2006							
2007	11,654		0		0		0
2008							
2009	25,657	24,186	94		0	24,186-	94-
2010	584,647	9,443	2		0	9,443-	2-
2011	219,381	830	0	9,898	5	9,068	4
2012		980				980-	
2013	2,435	5,070	208		0	5,070-	208-
2014	133,383		0		0		0
2015	195,309		0		0		0
2016	39,573	679	2		0	679-	2-
2017	17,665	4,264	24		0	4,264-	24-
2018	28,776	946	3		0	946-	3-
2019	82,596		0		0		0
2020	352,910	42,538	12		0	42,538-	12-
TOTAL	1,767,595	88,936	5	9,898	1	79,038-	4-

THREE-YEAR MOVING AVERAGES

93-95	21,168		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01	2,843		0		0		0
00-02	3,369		0		0		0
01-03	3,369		0		0		0
02-04	526		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07	3,885		0		0		0
06-08	3,885		0		0		0
07-09	12,437	8,062	65		0	8,062-	65-
08-10	203,435	11,210	6		0	11,210-	6-
09-11	276,562	11,486	4	3,299	1	8,187-	3-
10-12	268,009	3,751	1	3,299	1	452-	0
11-13	73,939	2,293	3	3,299	4	1,006	1
12-14	45,273	2,017	4		0	2,017-	4-
13-15	110,376	1,690	2		0	1,690-	2-
14-16	122,755	226	0		0	226-	0
15-17	84,182	1,648	2		0	1,648-	2-
16-18	28,671	1,963	7		0	1,963-	7-
17-19	43,012	1,737	4		0	1,737-	4-
18-20	154,761	14,495	9		0	14,495-	9-
FIVE-YEAR AVERAGE							
16-20	104,304	9,685	9		0	9,685-	9-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	12,271		0		0		0
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019		1,159				1,159-	
2020	31,715		0		0		0
TOTAL	43,986	1,159	3		0	1,159-	3-
THREE-YEAR MOVING AVERAGES							
10-12	4,090		0		0		0
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19		386				386-	
18-20	10,572	386	4		0	386-	4-
FIVE-YEAR AVERAGE							
16-20	6,343	232	4		0	232-	4-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 352.0 AND 361.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991				200		200	
1992				90		90	
1993	8,133		0	11,454	141	11,454	141
1994							
1995							
1996							
1997							
1998							
1999	73,445	32,646	44	27,369	37	5,277-	7-
2000							
2001	4,800	4,657	97	1,703	35	2,954-	62-
2002							
2003							
2004							
2005							
2006	3,856	3,452	90	926	24	2,525-	65-
2007	1,770		0		0		0
2008							
2009							
2010							
2011							
2012							
2013	1,539		0		0		0
2014	4,621		0		0		0
2015	14,780		0		0		0
2016	919	607	66	20	2	587-	64-
2017	5,066	1,959	39	8	0	1,951-	39-
2018	144,081	3,235	2	137	0	3,097-	2-
2019		73,293		1,418		71,875-	
2020	34,792		0		0		0
TOTAL	297,804	119,849	40	43,326	15	76,522-	26-

THREE-YEAR MOVING AVERAGES

91-93	2,711		0	3,915	144	3,915	144
92-94	2,711		0	3,848	142	3,848	142
93-95	2,711		0	3,818	141	3,818	141
94-96							
95-97							
96-98							
97-99	24,482	10,882	44	9,123	37	1,759-	7-
98-00	24,482	10,882	44	9,123	37	1,759-	7-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 352.0 AND 361.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	26,082	12,435	48	9,691	37	2,744-	11-
00-02	1,600	1,552	97	568	35	985-	62-
01-03	1,600	1,552	97	568	35	985-	62-
02-04							
03-05							
04-06	1,285	1,151	90	309	24	842-	65-
05-07	1,876	1,151	61	309	16	842-	45-
06-08	1,876	1,151	61	309	16	842-	45-
07-09	590		0		0		0
08-10							
09-11							
10-12							
11-13	513		0		0		0
12-14	2,053		0		0		0
13-15	6,980		0		0		0
14-16	6,774	202	3	7	0	196-	3-
15-17	6,922	855	12	9	0	846-	12-
16-18	50,022	1,934	4	55	0	1,878-	4-
17-19	49,716	26,162	53	521	1	25,641-	52-
18-20	59,624	25,509	43	518	1	24,991-	42-
FIVE-YEAR AVERAGE							
16-20	36,972	15,819	43	317	1	15,502-	42-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	706,948	12,772	2	27,687	4	14,915	2
1992	2,735,978	160,165	6	4,149,490	152	3,989,325	146
1993	995,522	172,050	17	100,670	10	71,380-	7-
1994	427,877	161,358	38	86,842	20	74,516-	17-
1995	1,732,372	191,361	11	164,453	9	26,908-	2-
1996	6,428,873	559,612	9	880,004	14	320,392	5
1997	140,610	116,338	83	47,170	34	69,168-	49-
1998	76,806	53,941	70	18,142	24	35,798-	47-
1999	17,737,914	1,923,288	11	1,573,361	9	349,927-	2-
2000	547,479	669,999	122	192,693	35	477,306-	87-
2001	1,320,939	1,226,623	93	420,302	32	806,321-	61-
2002	131,908	124,753	95	1,580,544		1,455,791	
2003	1,326,070	1,811,654	137	368,353	28	1,443,300-	109-
2004	556,060	884,165	159	1,241,914	223	357,749	64
2005	376,015	1,439,012	383	61,792	16	1,377,220-	366-
2006	1,211,838	4,359,246	360	79,827	7	4,279,419-	353-
2007	2,269,181	2,409,150	106		0	2,409,150-	106-
2008	189,480	2,341,255		1,516,219	800	825,037-	435-
2009	1,450,367	2,366,727	163		0	2,366,727-	163-
2010	2,022,132	2,108,802	104	159,666	8	1,949,136-	96-
2011	560,752	2,855,277	509	978,745	175	1,876,532-	335-
2012	1,358,690	3,769,565	277	1,116,431	82	2,653,134-	195-
2013	619,561	3,006,482	485	102,638	17	2,903,844-	469-
2014	1,765,745	4,052,247	229	507,448	29	3,544,798-	201-
2015	10,564,896	3,952,723	37	63,616	1	3,889,107-	37-
2016	830,583	1,237,942	149	40,568	5	1,197,374-	144-
2017	647,570	3,543,734	547	235,181	36	3,308,553-	511-
2018	7,267,653	455,447	6	767,133	11	311,685	4
2019	1,633,146	2,956,781	181	72,437	4	2,884,344-	177-
2020	10,245,811	3,059,938	30	19,842	0	3,040,096-	30-
TOTAL	77,878,777	51,982,404	67	16,573,167	21	35,409,238-	45-

THREE-YEAR MOVING AVERAGES

91-93	1,479,483	114,996	8	1,425,949	96	1,310,953	89
92-94	1,386,459	164,524	12	1,445,667	104	1,281,143	92
93-95	1,051,924	174,923	17	117,322	11	57,601-	5-
94-96	2,863,041	304,110	11	377,100	13	72,989	3
95-97	2,767,285	289,104	10	363,876	13	74,772	3
96-98	2,215,430	243,297	11	315,106	14	71,809	3
97-99	5,985,110	697,856	12	546,224	9	151,631-	3-
98-00	6,120,733	882,409	14	594,732	10	287,677-	5-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	6,535,444	1,273,303	19	728,785	11	544,518-	8-
00-02	666,775	673,792	101	731,180	110	57,388	9
01-03	926,306	1,054,343	114	789,733	85	264,610-	29-
02-04	671,346	940,190	140	1,063,604	158	123,413	18
03-05	752,715	1,378,277	183	557,353	74	820,924-	109-
04-06	714,637	2,227,474	312	461,178	65	1,766,297-	247-
05-07	1,285,678	2,735,803	213	47,206	4	2,688,596-	209-
06-08	1,223,500	3,036,550	248	532,015	43	2,504,535-	205-
07-09	1,303,010	2,372,377	182	505,406	39	1,866,971-	143-
08-10	1,220,660	2,272,261	186	558,628	46	1,713,633-	140-
09-11	1,344,417	2,443,602	182	379,470	28	2,064,132-	154-
10-12	1,313,858	2,911,215	222	751,614	57	2,159,601-	164-
11-13	846,335	3,210,441	379	732,605	87	2,477,837-	293-
12-14	1,247,999	3,609,431	289	575,506	46	3,033,925-	243-
13-15	4,316,734	3,670,484	85	224,567	5	3,445,917-	80-
14-16	4,387,075	3,080,970	70	203,877	5	2,877,093-	66-
15-17	4,014,350	2,911,466	73	113,121	3	2,798,345-	70-
16-18	2,915,269	1,745,708	60	347,627	12	1,398,081-	48-
17-19	3,182,790	2,318,654	73	358,250	11	1,960,404-	62-
18-20	6,382,203	2,157,389	34	286,470	4	1,870,918-	29-
FIVE-YEAR AVERAGE							
16-20	4,124,953	2,250,768	55	227,032	6	2,023,736-	49-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	27,369	2,404	9		0	2,404-	9-
1994							
1995	3,342		0		0		0
1996							
1997							
1998							
1999	1,499,746	162,615	11	133,028	9	29,586-	2-
2000	71,656	87,692	122	25,220	35	62,472-	87-
2001	6,657	6,182	93	2,118	32	4,064-	61-
2002	30,446	25,318	83	7,965	26	17,353-	57-
2003	87,891	120,075	137	24,414	28	95,661-	109-
2004	38,847	61,769	159	60,287	155	1,482-	4-
2005							
2006	4,955	16,141	326	326	7	15,815-	319-
2007		134,438		117,691		16,747-	
2008							
2009							
2010	393,895		0		0		0
2011	48,028		0		0		0
2012							
2013							
2014							
2015	822,672		0		0		0
2016		877,792		114,047		763,745-	
2017	131,836		0		0		0
2018		198,686		104,240		94,445-	
2019							
2020	53,202		0		0		0
TOTAL	3,220,543	1,693,112	53	589,338	18	1,103,774-	34-

THREE-YEAR MOVING AVERAGES

93-95	10,237	801	8		0	801-	8-
94-96	1,114		0		0		0
95-97	1,114		0		0		0
96-98							
97-99	499,915	54,205	11	44,343	9	9,862-	2-
98-00	523,801	83,435	16	52,749	10	30,686-	6-
99-01	526,020	85,496	16	53,456	10	32,040-	6-
00-02	36,253	39,731	110	11,768	32	27,963-	77-
01-03	41,664	50,525	121	11,499	28	39,026-	94-
02-04	52,394	69,054	132	30,889	59	38,165-	73-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	42,246	60,615	143	28,234	67	32,381-	77-
04-06	14,601	25,970	178	20,204	138	5,766-	39-
05-07	1,652	50,193		39,339		10,854-	657-
06-08	1,652	50,193		39,339		10,854-	657-
07-09		44,813		39,230		5,582-	
08-10	131,298		0		0		0
09-11	147,308		0		0		0
10-12	147,308		0		0		0
11-13	16,009		0		0		0
12-14							
13-15	274,224		0		0		0
14-16	274,224	292,598	107	38,016	14	254,582-	93-
15-17	318,169	292,598	92	38,016	12	254,582-	80-
16-18	43,945	358,826	817	72,763	166	286,063-	651-
17-19	43,945	66,229	151	34,747	79	31,482-	72-
18-20	17,734	66,229	373	34,747	196	31,482-	178-
FIVE-YEAR AVERAGE							
16-20	37,008	215,296	582	43,658	118	171,638-	464-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	112,197	29,662	26	78,114	70	48,452	43
1992	1,024,321	388,790	38	1,161,391	113	772,601	75
1993	546,876	223,397	41	1,094,699	200	871,302	159
1994	768,335	287,341	37	1,384,172	180	1,096,831	143
1995	731,628	123,866	17	101,000	14	22,866-	3-
1996	579,610	50,302	9	79,101	14	28,799	5
1997	902,338	746,576	83	302,705	34	443,871-	49-
1998	1,106,356	776,994	70	261,333	24	515,661-	47-
1999	630,716	68,387	11	55,945	9	12,443-	2-
2000	624,358	764,083	122	219,752	35	544,331-	87-
2001	943,467	876,103	93	300,197	32	575,906-	61-
2002	6,461,306	5,373,131	83	1,128,887	17	4,244,244-	66-
2003	639,286	873,381	137	177,580	28	695,802-	109-
2004	1,000,681	1,591,136	159	1,552,962	155	38,174-	4-
2005	624,144	2,388,608	383	102,569	16	2,286,039-	366-
2006	57,625	187,718	326	3,796	7	183,922-	319-
2007	834,760	3,463,006	415	3,031,638	363	431,368-	52-
2008	228,864	3,989,002		2,583,357		1,405,645-	614-
2009	2,171,804	2,461,265	113	655,263	30	1,806,002-	83-
2010	862,605	3,467,765	402	962,888	112	2,504,877-	290-
2011	2,000,201	2,080,998	104	2,828,207	141	747,209	37
2012	2,441,759	799,247	33	193,829	8	605,418-	25-
2013	1,223,568	4,039,796	330	962,369	79	3,077,427-	252-
2014	1,579,308	3,572,706	226	1,667,149	106	1,905,557-	121-
2015	3,793,458	3,023,001	80	889,016	23	2,133,985-	56-
2016	1,070,215	4,047,627	378	525,888	49	3,521,738-	329-
2017	1,795,490	4,458,717	248	2,370,511	132	2,088,206-	116-
2018	1,280,445	2,705,918	211	1,419,659	111	1,286,258-	100-
2019	535,643	4,021,031	751	3,982,040	743	38,991-	7-
2020	3,304,488	4,812,338	146	1,136,380	34	3,675,958-	111-
TOTAL	39,875,853	61,691,889	155	31,212,395	78	30,479,493-	76-

THREE-YEAR MOVING AVERAGES

91-93	561,131	213,950	38	778,068	139	564,118	101
92-94	779,844	299,843	38	1,213,421	156	913,578	117
93-95	682,280	211,535	31	859,957	126	648,422	95
94-96	693,191	153,836	22	521,424	75	367,588	53
95-97	737,859	306,915	42	160,935	22	145,979-	20-
96-98	862,768	524,624	61	214,380	25	310,244-	36-
97-99	879,803	530,652	60	206,661	23	323,991-	37-
98-00	787,143	536,488	68	179,010	23	357,478-	45-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	732,847	569,524	78	191,964	26	377,560-	52-
00-02	2,676,377	2,337,772	87	549,612	21	1,788,160-	67-
01-03	2,681,353	2,374,205	89	535,554	20	1,838,651-	69-
02-04	2,700,424	2,612,549	97	953,143	35	1,659,406-	61-
03-05	754,704	1,617,708	214	611,037	81	1,006,672-	133-
04-06	560,817	1,389,154	248	553,109	99	836,045-	149-
05-07	505,510	2,013,111	398	1,046,001	207	967,110-	191-
06-08	373,750	2,546,575	681	1,872,930	501	673,645-	180-
07-09	1,078,476	3,304,424	306	2,090,086	194	1,214,338-	113-
08-10	1,087,758	3,306,010	304	1,400,503	129	1,905,508-	175-
09-11	1,678,203	2,670,009	159	1,482,119	88	1,187,890-	71-
10-12	1,768,188	2,116,003	120	1,328,308	75	787,695-	45-
11-13	1,888,509	2,306,680	122	1,328,135	70	978,545-	52-
12-14	1,748,211	2,803,916	160	941,115	54	1,862,801-	107-
13-15	2,198,778	3,545,168	161	1,172,845	53	2,372,323-	108-
14-16	2,147,660	3,547,778	165	1,027,351	48	2,520,427-	117-
15-17	2,219,721	3,843,115	173	1,261,805	57	2,581,310-	116-
16-18	1,382,050	3,737,420	270	1,438,686	104	2,298,734-	166-
17-19	1,203,860	3,728,555	310	2,590,737	215	1,137,818-	95-
18-20	1,706,859	3,846,429	225	2,179,360	128	1,667,069-	98-
FIVE-YEAR AVERAGE							
16-20	1,597,256	4,009,126	251	1,886,896	118	2,122,230-	133-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	3,566	16,652	467	115,132		98,480	
1992	262,287	120,684	46	754,302	288	633,618	242
1993	74,604	48,910	66	406,427	545	357,517	479
1994	67,472	22,239	33	496,168	735	473,929	702
1995	91,161	135,721	149	8,265	9	127,456-	140-
1996	174,811	12,576	7	19,775	11	7,199	4
1997	501,439	414,881	83	168,216	34	246,664-	49-
1998	462,692	324,949	70	109,293	24	215,656-	47-
1999	1,041,353	112,912	11	92,368	9	20,543-	2-
2000	145,064	177,528	122	51,057	35	126,470-	87-
2001	570,240	529,525	93	181,441	32	348,083-	61-
2002	3,895,452	3,239,403	83	682,310	18	2,557,093-	66-
2003	14,580	19,919	137	4,050	28	15,869-	109-
2004	70,537	112,158	159	109,467	155	2,691-	4-
2005	1		0		0		0
2006	23,137	75,371	326	1,524	7	73,847-	319-
2007	124,800	244,105	196	213,698	171	30,407-	24-
2008	93,975		0		0		0
2009	807,951	1,010,632	125	269,061	33	741,571-	92-
2010	61,632	1,290,092		358,212	581	931,880-	
2011	506,757	148,685	29	202,579	40	53,894	11
2012	131,923	93,748	71	6,189	5	87,560-	66-
2013	124,098	219,228	177	51,666	42	167,562-	135-
2014	388,873	362,356	93	169,088	43	193,268-	50-
2015	2,588,592	744,354	29	218,903	8	525,452-	20-
2016	91,539	1,992,281		258,847	283	1,733,434-	
2017	331,955	381,369	115	202,758	61	178,611-	54-
2018	263,835	500,277	190	262,470	99	237,807-	90-
2019	2,374	828,530		820,496		8,034-	338-
2020	839,793	21,331	3	5,037	1	16,294-	2-
TOTAL	13,756,495	13,200,414	96	6,238,800	45	6,961,614-	51-

THREE-YEAR MOVING AVERAGES

91-93	113,486	62,082	55	425,287	375	363,205	320
92-94	134,788	63,944	47	552,299	410	488,355	362
93-95	77,746	68,957	89	303,620	391	234,663	302
94-96	111,148	56,845	51	174,736	157	117,891	106
95-97	255,804	187,726	73	65,419	26	122,307-	48-
96-98	379,647	250,802	66	99,095	26	151,707-	40-
97-99	668,495	284,247	43	123,293	18	160,954-	24-
98-00	549,703	205,129	37	84,240	15	120,890-	22-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	585,552	273,321	47	108,289	18	165,032-	28-
00-02	1,536,919	1,315,485	86	304,936	20	1,010,549-	66-
01-03	1,493,424	1,262,949	85	289,267	19	973,682-	65-
02-04	1,326,857	1,123,826	85	265,275	20	858,551-	65-
03-05	28,373	44,026	155	37,839	133	6,187-	22-
04-06	31,225	62,509	200	36,997	118	25,512-	82-
05-07	49,313	106,492	216	71,741	145	34,751-	70-
06-08	80,637	106,492	132	71,741	89	34,751-	43-
07-09	342,242	418,246	122	160,920	47	257,326-	75-
08-10	321,186	766,908	239	209,091	65	557,817-	174-
09-11	458,780	816,470	178	276,617	60	539,852-	118-
10-12	233,437	510,842	219	188,993	81	321,849-	138-
11-13	254,260	153,887	61	86,811	34	67,076-	26-
12-14	214,965	225,111	105	75,648	35	149,463-	70-
13-15	1,033,855	441,979	43	146,552	14	295,427-	29-
14-16	1,023,002	1,032,997	101	215,613	21	817,384-	80-
15-17	1,004,029	1,039,335	104	226,836	23	812,499-	81-
16-18	229,109	957,976	418	241,358	105	716,617-	313-
17-19	199,388	570,058	286	428,575	215	141,484-	71-
18-20	368,667	450,046	122	362,668	98	87,378-	24-
FIVE-YEAR AVERAGE							
16-20	305,899	744,757	243	309,922	101	434,836-	142-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992		5,341		6,092		751	
1993				716		716	
1994							
1995	376,835		0		0		0
1996	8,656	6,287	73	9,888	114	3,601	42
1997							
1998							
1999	4,077	442	11	362	9	80-	2-
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
TOTAL	389,568	12,070	3	17,058	4	4,988	1

THREE-YEAR MOVING AVERAGES

92-94		1,780		2,269		489	
93-95	125,612		0	239	0	239	0
94-96	128,497	2,096	2	3,296	3	1,200	1
95-97	128,497	2,096	2	3,296	3	1,200	1
96-98	2,885	2,096	73	3,296	114	1,200	42
97-99	1,359	147	11	121	9	27-	2-
98-00	1,359	147	11	121	9	27-	2-
99-01	1,359	147	11	121	9	27-	2-
00-02							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							

FIVE-YEAR AVERAGE

16-20

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	38,745	20,942	54	8,480	22	12,462-	32-
1992	424,479	182,729	43	58,187	14	124,542-	29-
1993	482,508	103,471	21	58,753	12	44,718-	9-
1994	301,108	132,801	44	330,396	110	197,595	66
1995	694,912	186,720	27	35,314	5	151,406-	22-
1996	5,420,973	1,273,654	23	1,227,554	23	46,100-	1-
1997	123,946	96,853	78	130,297	105	33,444	27
1998	155,956	93,572	60	301,252	193	207,681	133
1999	983,905	752,077	76	632,572	64	119,505-	12-
2000	5,607,561	1,779,764	32	1,509,076	27	270,687-	5-
2001	580,366	587,267	101	227,230	39	360,036-	62-
2002	26,487	22,598	85	8,412	32	14,186-	54-
2003	1,087,561	865,712	80	370,283	34	495,430-	46-
2004	186,856	159,979	86	64,984	35	94,995-	51-
2005	831,957	563,737	68	121,893	15	441,844-	53-
2006	1,291,640	1,156,218	90	310,342	24	845,876-	65-
2007	3,085,707	3,402,625	110	111,393	4	3,291,232-	107-
2008	970,885	1,373,859	142	376,499	39	997,360-	103-
2009	1,043,125	1,802,297	173	3,350	0	1,798,947-	172-
2010	956,974	2,214,238	231	95,449	10	2,118,789-	221-
2011	2,030,776	1,712,760	84	238,515	12	1,474,245-	73-
2012	536,193	2,249,390	420	414,807	77	1,834,583-	342-
2013	1,866,313	1,709,737	92	151,846	8	1,557,891-	83-
2014	746,471	1,784,630	239	4,165	1	1,780,465-	239-
2015	5,542,548	1,352,938	24	60,088	1	1,292,849-	23-
2016	1,509,978	2,121,624	141	23,532	2	2,098,092-	139-
2017	7,391,760	1,930,578	26	13,320	0	1,917,258-	26-
2018	6,842,488	4,719,699	69	200,472	3	4,519,227-	66-
2019	990,851	3,480,704	351	67,327	7	3,413,377-	344-
2020	5,028,975	3,325,436	66	358,742	7	2,966,694-	59-
TOTAL	56,782,005	41,158,608	72	7,514,531	13	33,644,078-	59-

THREE-YEAR MOVING AVERAGES

91-93	315,244	102,381	32	41,807	13	60,574-	19-
92-94	402,698	139,667	35	149,112	37	9,445	2
93-95	492,843	140,997	29	141,488	29	490	0
94-96	2,138,998	531,058	25	531,088	25	30	0
95-97	2,079,944	519,076	25	464,388	22	54,687-	3-
96-98	1,900,292	488,026	26	553,034	29	65,008	3
97-99	421,269	314,167	75	354,707	84	40,540	10
98-00	2,249,141	875,137	39	814,300	36	60,837-	3-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	2,390,611	1,039,703	43	789,626	33	250,076-	10-
00-02	2,071,472	796,543	38	581,573	28	214,970-	10-
01-03	564,805	491,859	87	201,975	36	289,884-	51-
02-04	433,635	349,430	81	147,893	34	201,537-	46-
03-05	702,124	529,810	75	185,720	26	344,090-	49-
04-06	770,151	626,645	81	165,740	22	460,905-	60-
05-07	1,736,435	1,707,527	98	181,209	10	1,526,317-	88-
06-08	1,782,744	1,977,567	111	266,078	15	1,711,489-	96-
07-09	1,699,906	2,192,927	129	163,747	10	2,029,180-	119-
08-10	990,328	1,796,798	181	158,432	16	1,638,366-	165-
09-11	1,343,625	1,909,765	142	112,438	8	1,797,327-	134-
10-12	1,174,648	2,058,796	175	249,590	21	1,809,206-	154-
11-13	1,477,761	1,890,629	128	268,389	18	1,622,240-	110-
12-14	1,049,659	1,914,586	182	190,273	18	1,724,313-	164-
13-15	2,718,444	1,615,768	59	72,033	3	1,543,735-	57-
14-16	2,599,666	1,753,064	67	29,262	1	1,723,802-	66-
15-17	4,814,762	1,801,713	37	32,314	1	1,769,400-	37-
16-18	5,248,075	2,923,967	56	79,108	2	2,844,859-	54-
17-19	5,075,033	3,376,993	67	93,706	2	3,283,287-	65-
18-20	4,287,438	3,841,946	90	208,847	5	3,633,099-	85-
FIVE-YEAR AVERAGE							
16-20	4,352,810	3,115,608	72	132,679	3	2,982,929-	69-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	946,267	411,214	43	138,760	15	272,454-	29-
1992	2,156,070	1,385,900	64	682,910	32	702,990-	33-
1993	2,315,989	1,588,199	69	741,715	32	846,484-	37-
1994	1,956,519	1,213,949	62	209,205	11	1,004,744-	51-
1995	2,125,050	1,466,148	69	309,232	15	1,156,916-	54-
1996	1,596,961	375,293	24	361,708	23	13,585-	1-
1997	1,075,671	834,582	78	1,122,766	104	288,184	27
1998	806,164	488,261	61	1,571,951	195	1,083,690	134
1999	1,152,200	880,718	76	740,771	64	139,947-	12-
2000	1,847,854	586,419	32	497,229	27	89,189-	5-
2001	1,317,967	1,333,639	101	516,023	39	817,616-	62-
2002	3,839,897	3,276,095	85	1,219,544	32	2,056,550-	54-
2003	2,231,433	1,776,249	80	759,737	34	1,016,512-	46-
2004	2,604,783	2,230,116	86	905,879	35	1,324,237-	51-
2005	3,184,082	2,157,546	68	466,512	15	1,691,035-	53-
2006	3,716,298	3,326,662	90	892,914	24	2,433,748-	65-
2007	2,497,297	3,713,094	149	4,677,345	187	964,251	39
2008	3,403,343	4,815,931	142	1,319,780	39	3,496,150-	103-
2009	2,985,131	3,931,571	132	1,647,266	55	2,284,305-	77-
2010	3,393,766	4,059,213	120	1,682,276	50	2,376,937-	70-
2011	3,908,694	4,219,885	108	1,614,286	41	2,605,599-	67-
2012	3,229,999	4,463,263	138	1,425,886	44	3,037,377-	94-
2013	3,686,199	4,462,924	121	1,382,153	37	3,080,771-	84-
2014	4,926,088	2,925,858	59	1,432,347	29	1,493,511-	30-
2015	3,333,448	4,920,089	148	2,049,957	61	2,870,132-	86-
2016	3,508,903	3,723,475	106	1,507,224	43	2,216,252-	63-
2017	3,563,841	3,964,203	111	1,523,212	43	2,440,991-	68-
2018	2,631,371	3,446,570	131	1,793,709	68	1,652,861-	63-
2019	3,182,990	4,573,292	144	1,078,346	34	3,494,946-	110-
2020	3,716,448	6,545,724	176	813,658	22	5,732,067-	154-
TOTAL	80,840,722	83,096,082	103	35,084,302	43	48,011,779-	59-

THREE-YEAR MOVING AVERAGES

91-93	1,806,109	1,128,438	62	521,128	29	607,309-	34-
92-94	2,142,859	1,396,016	65	544,610	25	851,406-	40-
93-95	2,132,519	1,422,765	67	420,051	20	1,002,715-	47-
94-96	1,892,843	1,018,463	54	293,382	15	725,082-	38-
95-97	1,599,227	892,008	56	597,902	37	294,106-	18-
96-98	1,159,599	566,046	49	1,018,809	88	452,763	39
97-99	1,011,345	734,520	73	1,145,163	113	410,643	41
98-00	1,268,739	651,799	51	936,651	74	284,851	22

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,439,340	933,592	65	584,674	41	348,917-	24-
00-02	2,335,239	1,732,051	74	744,266	32	987,785-	42-
01-03	2,463,099	2,128,661	86	831,768	34	1,296,893-	53-
02-04	2,892,037	2,427,487	84	961,720	33	1,465,766-	51-
03-05	2,673,432	2,054,637	77	710,709	27	1,343,928-	50-
04-06	3,168,388	2,571,441	81	755,102	24	1,816,340-	57-
05-07	3,132,559	3,065,768	98	2,012,257	64	1,053,511-	34-
06-08	3,205,646	3,951,896	123	2,296,680	72	1,655,216-	52-
07-09	2,961,924	4,153,532	140	2,548,131	86	1,605,401-	54-
08-10	3,260,747	4,268,905	131	1,549,774	48	2,719,131-	83-
09-11	3,429,197	4,070,223	119	1,647,943	48	2,422,280-	71-
10-12	3,510,820	4,247,453	121	1,574,149	45	2,673,304-	76-
11-13	3,608,297	4,382,024	121	1,474,108	41	2,907,916-	81-
12-14	3,947,429	3,950,682	100	1,413,462	36	2,537,220-	64-
13-15	3,981,912	4,102,957	103	1,621,486	41	2,481,471-	62-
14-16	3,922,813	3,856,474	98	1,663,176	42	2,193,298-	56-
15-17	3,468,731	4,202,589	121	1,693,464	49	2,509,125-	72-
16-18	3,234,705	3,711,416	115	1,608,048	50	2,103,368-	65-
17-19	3,126,067	3,994,689	128	1,465,089	47	2,529,599-	81-
18-20	3,176,936	4,855,196	153	1,228,571	39	3,626,625-	114-
FIVE-YEAR AVERAGE							
16-20	3,320,711	4,450,653	134	1,343,230	40	3,107,423-	94-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	940,792	273,828	29	427,240	45	153,412	16
1992	1,570,091	774,913	49	1,612,251	103	837,338	53
1993	1,911,990	922,578	48	1,249,075	65	326,497	17
1994	1,983,667	755,592	38	669,659	34	85,933-	4-
1995	1,584,980	910,186	57	700,814	44	209,372-	13-
1996	1,220,276	286,696	23	276,319	23	10,377-	1-
1997	1,491,137	1,165,189	78	1,567,533	105	402,344	27
1998	722,398	433,429	60	1,395,420	193	961,991	133
1999	1,269,869	970,661	76	816,423	64	154,239-	12-
2000	2,210,437	701,485	32	594,795	27	106,690-	5-
2001	1,940,277	1,963,348	101	759,676	39	1,203,672-	62-
2002	2,673,650	2,281,085	85	849,146	32	1,431,938-	54-
2003	4,793,024	3,815,308	80	1,631,884	34	2,183,424-	46-
2004	2,854,859	2,444,221	86	992,849	35	1,451,372-	51-
2005	4,883,495	3,309,078	68	715,499	15	2,593,579-	53-
2006	2,436,246	2,180,818	90	585,356	24	1,595,462-	65-
2007	1,953,914	4,063,381	208	2,366,349	121	1,697,032-	87-
2008	2,751,503	3,893,539	142	1,067,004	39	2,826,535-	103-
2009	2,819,441	3,713,345	132	1,555,833	55	2,157,512-	77-
2010	2,926,576	3,443,779	118	1,515,765	52	1,928,014-	66-
2011	3,732,737	2,802,216	75	1,321,104	35	1,481,112-	40-
2012	2,499,062	2,963,831	119	1,166,830	47	1,797,001-	72-
2013	2,964,625	2,963,606	100	1,130,790	38	1,832,815-	62-
2014	3,323,671	2,133,689	64	975,623	29	1,158,066-	35-
2015	3,244,225	3,281,115	101	1,677,650	52	1,603,465-	49-
2016	3,170,007	3,625,916	114	1,475,390	47	2,150,526-	68-
2017	3,726,716	3,627,140	97	1,368,600	37	2,258,541-	61-
2018	2,028,032	3,604,086	178	1,875,686	92	1,728,401-	85-
2019	2,130,560	3,524,696	165	831,095	39	2,693,600-	126-
2020	2,285,759	4,381,434	192	544,628	24	3,836,806-	168-
TOTAL	74,044,017	71,210,186	96	33,716,284	46	37,493,902-	51-

THREE-YEAR MOVING AVERAGES

91-93	1,474,291	657,106	45	1,096,189	74	439,082	30
92-94	1,821,916	817,694	45	1,176,995	65	359,301	20
93-95	1,826,879	862,785	47	873,183	48	10,397	1
94-96	1,596,308	650,825	41	548,931	34	101,894-	6-
95-97	1,432,131	787,357	55	848,222	59	60,865	4
96-98	1,144,604	628,438	55	1,079,757	94	451,319	39
97-99	1,161,135	856,426	74	1,259,792	108	403,365	35
98-00	1,400,901	701,858	50	935,546	67	233,687	17

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,806,861	1,211,831	67	723,631	40	488,200-	27-
00-02	2,274,788	1,648,639	72	734,539	32	914,100-	40-
01-03	3,135,650	2,686,580	86	1,080,235	34	1,606,345-	51-
02-04	3,440,511	2,846,871	83	1,157,960	34	1,688,912-	49-
03-05	4,177,126	3,189,536	76	1,113,411	27	2,076,125-	50-
04-06	3,391,533	2,644,706	78	764,568	23	1,880,138-	55-
05-07	3,091,218	3,184,426	103	1,222,401	40	1,962,024-	63-
06-08	2,380,554	3,379,246	142	1,339,569	56	2,039,676-	86-
07-09	2,508,286	3,890,088	155	1,663,062	66	2,227,026-	89-
08-10	2,832,507	3,683,554	130	1,379,534	49	2,304,020-	81-
09-11	3,159,585	3,319,780	105	1,464,234	46	1,855,546-	59-
10-12	3,052,792	3,069,942	101	1,334,566	44	1,735,376-	57-
11-13	3,065,475	2,909,884	95	1,206,242	39	1,703,643-	56-
12-14	2,929,119	2,687,042	92	1,091,081	37	1,595,961-	54-
13-15	3,177,507	2,792,803	88	1,261,355	40	1,531,449-	48-
14-16	3,245,967	3,013,573	93	1,376,221	42	1,637,352-	50-
15-17	3,380,316	3,511,390	104	1,507,213	45	2,004,177-	59-
16-18	2,974,918	3,619,047	122	1,573,225	53	2,045,822-	69-
17-19	2,628,436	3,585,307	136	1,358,460	52	2,226,847-	85-
18-20	2,148,117	3,836,739	179	1,083,803	50	2,752,936-	128-
FIVE-YEAR AVERAGE							
16-20	2,668,215	3,752,654	141	1,219,080	46	2,533,575-	95-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	140,927	5,584	4	5,501	4	83-	0
1992	83,445	23,595	28	240,116	288	216,521	259
1993	44,821-	10,411	23-	50,414	112-	40,003	89-
1994	59,590	19,374	33	35,228	59	15,854	27
1995	82,313	22,009	27	10,776	13	11,233-	14-
1996	55,493	13,112	24	12,638	23	474-	1-
1997	60,669	47,407	78	63,777	105	16,370	27
1998	58,619	35,171	60	113,231	193	78,061	133
1999	50,959	38,952	76	32,762	64	6,189-	12-
2000	187,023	59,352	32	50,325	27	9,027-	5-
2001	85,049	86,060	101	33,299	39	52,761-	62-
2002	119,777	102,190	85	38,041	32	64,149-	54-
2003	79,613	63,373	80	27,106	34	36,267-	46-
2004	154,518	132,292	86	53,738	35	78,555-	51-
2005	3,345,928	2,267,214	68	490,224	15	1,776,989-	53-
2006	218,548	195,634	90	52,510	24	143,124-	65-
2007	666,020	219,929	33	62,787	9	157,142-	24-
2008	207,340	293,398	142	80,404	39	212,994-	103-
2009	218,073		0		0		0
2010	210,932	323,031	153	467,145	221	144,114	68
2011	410,267	388,645	95	1,076,190	262	687,546	168
2012	252,954	411,059	163	954,086	377	543,027	215
2013	237,481	411,028	173	934,488	394	523,460	220
2014	500,406	961,127	192	223,025	45	738,102-	148-
2015	387,621	453,132	117	1,366,638	353	913,506	236
2016	592,368	435,486	74	176,280	30	259,206-	44-
2017	517,256	557,538	108	255,746	49	301,792-	58-
2018	510,897	500,235	98	260,339	51	239,896-	47-
2019	353,810	887,933	251	209,368	59	678,566-	192-
2020	233,231	727,600	312	90,443	39	637,156-	273-
TOTAL	10,036,306	9,691,873	97	7,466,626	74	2,225,247-	22-

THREE-YEAR MOVING AVERAGES

91-93	59,850	13,197	22	98,677	165	85,480	143
92-94	32,738	17,793	54	108,586	332	90,793	277
93-95	32,361	17,265	53	32,139	99	14,875	46
94-96	65,799	18,165	28	19,547	30	1,382	2
95-97	66,158	27,509	42	29,064	44	1,554	2
96-98	58,260	31,897	55	63,216	109	31,319	54
97-99	56,749	40,510	71	69,924	123	29,414	52
98-00	98,867	44,492	45	65,440	66	20,948	21

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	107,677	61,455	57	38,796	36	22,659-	21-
00-02	130,616	82,534	63	40,555	31	41,979-	32-
01-03	94,813	83,875	88	32,815	35	51,059-	54-
02-04	117,969	99,285	84	39,628	34	59,657-	51-
03-05	1,193,353	820,960	69	190,356	16	630,604-	53-
04-06	1,239,665	865,047	70	198,824	16	666,223-	54-
05-07	1,410,165	894,259	63	201,841	14	692,418-	49-
06-08	363,969	236,321	65	65,234	18	171,087-	47-
07-09	363,811	171,109	47	47,730	13	123,379-	34-
08-10	212,115	205,477	97	182,517	86	22,960-	11-
09-11	279,757	237,225	85	514,445	184	277,220	99
10-12	291,384	374,245	128	832,474	286	458,229	157
11-13	300,234	403,577	134	988,255	329	584,677	195
12-14	330,280	594,405	180	703,866	213	109,461	33
13-15	375,169	608,429	162	841,383	224	232,954	62
14-16	493,465	616,582	125	588,648	119	27,934-	6-
15-17	499,082	482,052	97	599,555	120	117,503	24
16-18	540,174	497,753	92	230,788	43	266,965-	49-
17-19	460,654	648,569	141	241,817	52	406,751-	88-
18-20	365,979	705,256	193	186,717	51	518,539-	142-
FIVE-YEAR AVERAGE							
16-20	441,512	621,758	141	198,435	45	423,323-	96-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	329,988	116,284	35	135,121	41	18,837	6
1992	774,212	375,260	48	447,409	58	72,149	9
1993	805,156	304,651	38	533,847	66	229,196	28
1994	609,536	257,264	42	454,014	74	196,750	32
1995	501,375	334,860	67	284,647	57	50,213-	10-
1996	614,702	144,234	23	139,013	23	5,221-	1-
1997	271,043	211,796	78	284,930	105	73,134	27
1998	361,532	216,914	60	698,353	193	481,439	133
1999	692,731	529,509	76	445,370	64	84,139-	12-
2000	456,603	144,904	32	122,865	27	22,039-	5-
2001	485,918	491,696	101	190,251	39	301,445-	62-
2002	937,035	799,453	85	297,601	32	501,852-	54-
2003	647,842	515,690	80	220,571	34	295,119-	46-
2004	985,103	843,408	86	342,594	35	500,813-	51-
2005	972,234	658,789	68	142,446	15	516,344-	53-
2006	1,415,864	1,267,418	90	340,189	24	927,228-	65-
2007	1,314,482	1,402,118	107	400,286	30	1,001,832-	76-
2008	1,725,290	2,441,387	142	669,049	39	1,772,338-	103-
2009	1,866,723		0		0		0
2010	1,400,841	1,866,483	133	1,074,355	77	792,127-	57-
2011	1,966,385	600,633	31	1,071,721	55	471,089	24
2012	1,733,138	635,273	37	972,878	56	337,605	19
2013	2,029,299	635,224	31	1,015,577	50	380,353	19
2014	3,155,514	1,044,303	33	286,575	9	757,729-	24-
2015	2,990,434	700,295	23	1,360,963	46	660,667	22
2016	3,353,257	3,359,702	100	1,359,972	41	1,999,730-	60-
2017	2,751,545	3,156,090	115	1,447,715	53	1,708,375-	62-
2018	3,145,451	2,661,004	85	1,384,874	44	1,276,129-	41-
2019	4,168,713	5,466,757	131	1,289,018	31	4,177,739-	100-
2020	2,855,598	8,572,834	300	1,065,635	37	7,507,199-	263-
TOTAL	45,317,544	39,754,233	88	18,477,840	41	21,276,393-	47-

THREE-YEAR MOVING AVERAGES

91-93	636,452	265,398	42	372,126	58	106,727	17
92-94	729,635	312,392	43	478,423	66	166,032	23
93-95	638,689	298,925	47	424,169	66	125,244	20
94-96	575,204	245,453	43	292,558	51	47,105	8
95-97	462,373	230,297	50	236,197	51	5,900	1
96-98	415,759	190,982	46	374,099	90	183,117	44
97-99	441,769	319,407	72	476,218	108	156,811	35
98-00	503,622	297,109	59	422,196	84	125,087	25

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	545,084	388,703	71	252,829	46	135,874-	25-
00-02	626,519	478,684	76	203,572	32	275,112-	44-
01-03	690,265	602,280	87	236,141	34	366,139-	53-
02-04	856,660	719,517	84	286,922	33	432,595-	50-
03-05	868,393	672,629	77	235,204	27	437,425-	50-
04-06	1,124,400	923,205	82	275,076	24	648,128-	58-
05-07	1,234,193	1,109,442	90	294,307	24	815,135-	66-
06-08	1,485,212	1,703,641	115	469,842	32	1,233,799-	83-
07-09	1,635,498	1,281,168	78	356,445	22	924,723-	57-
08-10	1,664,285	1,435,957	86	581,135	35	854,822-	51-
09-11	1,744,650	822,372	47	715,359	41	107,013-	6-
10-12	1,700,122	1,034,130	61	1,039,652	61	5,522	0
11-13	1,909,608	623,710	33	1,020,059	53	396,349	21
12-14	2,305,984	771,600	33	758,343	33	13,257-	1-
13-15	2,725,082	793,274	29	887,705	33	94,431	3
14-16	3,166,402	1,701,434	54	1,002,503	32	698,930-	22-
15-17	3,031,745	2,405,362	79	1,389,550	46	1,015,813-	34-
16-18	3,083,418	3,058,932	99	1,397,520	45	1,661,411-	54-
17-19	3,355,236	3,761,284	112	1,373,869	41	2,387,414-	71-
18-20	3,389,920	5,566,865	164	1,246,509	37	4,320,356-	127-
FIVE-YEAR AVERAGE							
16-20	3,254,913	4,643,277	143	1,309,443	40	3,333,835-	102-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	2,152,556		0	281,040	13	281,040	13
1992	1,978,455	887	0	184,514	9	183,627	9
1993	2,493,512		0	252,695	10	252,695	10
1994	2,110,473	169	0	170,211	8	170,042	8
1995	4,027,576	101	0	433,437	11	433,336	11
1996	5,110,641	1,200,651	23	1,157,193	23	43,458-	1-
1997	939,980	734,509	78	988,137	105	253,628	27
1998	848,231	508,927	60	1,638,485	193	1,129,558	133
1999	1,613,598	1,233,401	76	1,037,413	64	195,988-	12-
2000	2,474,592	785,315	32	665,875	27	119,440-	5-
2001	2,363,331	2,391,433	101	925,314	39	1,466,119-	62-
2002	4,939,265	4,214,045	85	1,568,702	32	2,645,344-	54-
2003	3,995,657	3,180,594	80	1,360,404	34	1,820,190-	46-
2004	5,929,980	5,077,022	86	2,062,300	35	3,014,723-	51-
2005	4,529,433	3,069,161	68	663,825	15	2,405,336-	53-
2006	4,634,687	4,148,763	90	1,113,576	24	3,035,187-	65-
2007	5,704,962	8,440,269	148	2,409,588	42	6,030,681-	106-
2008	5,500,143	7,783,026	142	2,132,897	39	5,650,129-	103-
2009	4,955,461	6,526,594	132	2,734,540	55	3,792,054-	77-
2010	5,158,025	8,068,240	156	2,660,026	52	5,408,214-	105-
2011	6,395,663	11,038,832	173	2,310,592	36	8,728,241-	136-
2012	5,081,547	11,675,485	230	2,034,586	40	9,640,899-	190-
2013	4,723,482	11,674,599	247	1,849,101	39	9,825,498-	208-
2014	5,661,967	6,227,802	110	3,559,054	63	2,668,748-	47-
2015	5,122,957	12,870,499	251	2,934,185	57	9,936,313-	194-
2016	4,721,402	5,755,556	122	2,329,788	49	3,425,768-	73-
2017	4,879,734	4,443,789	91	2,038,390	42	2,405,400-	49-
2018	4,329,348	4,719,163	109	2,456,008	57	2,263,154-	52-
2019	3,283,687	7,524,357	229	1,774,184	54	5,750,173-	175-
2020	3,639,176	6,752,804	186	839,398	23	5,913,406-	162-
TOTAL	119,299,521	140,045,993	117	46,565,458	39	93,480,535-	78-

THREE-YEAR MOVING AVERAGES

91-93	2,208,174	296	0	239,416	11	239,121	11
92-94	2,194,147	352	0	202,473	9	202,121	9
93-95	2,877,187	90	0	285,448	10	285,358	10
94-96	3,749,563	400,307	11	586,947	16	186,640	5
95-97	3,359,399	645,087	19	859,589	26	214,502	6
96-98	2,299,617	814,696	35	1,261,272	55	446,576	19
97-99	1,133,936	825,612	73	1,221,345	108	395,733	35
98-00	1,645,474	842,547	51	1,113,924	68	271,377	16

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	2,150,507	1,470,049	68	876,201	41	593,849-	28-
00-02	3,259,062	2,463,598	76	1,053,297	32	1,410,301-	43-
01-03	3,766,084	3,262,024	87	1,284,807	34	1,977,217-	53-
02-04	4,954,967	4,157,221	84	1,663,802	34	2,493,419-	50-
03-05	4,818,357	3,775,592	78	1,362,176	28	2,413,416-	50-
04-06	5,031,367	4,098,315	81	1,279,900	25	2,818,415-	56-
05-07	4,956,361	5,219,398	105	1,395,663	28	3,823,735-	77-
06-08	5,279,931	6,790,686	129	1,885,354	36	4,905,332-	93-
07-09	5,386,856	7,583,296	141	2,425,675	45	5,157,621-	96-
08-10	5,204,543	7,459,287	143	2,509,154	48	4,950,132-	95-
09-11	5,503,050	8,544,555	155	2,568,386	47	5,976,170-	109-
10-12	5,545,078	10,260,852	185	2,335,068	42	7,925,785-	143-
11-13	5,400,230	11,462,972	212	2,064,759	38	9,398,213-	174-
12-14	5,155,665	9,859,295	191	2,480,914	48	7,378,382-	143-
13-15	5,169,469	10,257,633	198	2,780,780	54	7,476,853-	145-
14-16	5,168,775	8,284,619	160	2,941,009	57	5,343,610-	103-
15-17	4,908,031	7,689,948	157	2,434,121	50	5,255,827-	107-
16-18	4,643,495	4,972,836	107	2,274,729	49	2,698,107-	58-
17-19	4,164,256	5,562,436	134	2,089,527	50	3,472,909-	83-
18-20	3,750,737	6,332,108	169	1,689,863	45	4,642,244-	124-
FIVE-YEAR AVERAGE							
16-20	4,170,669	5,839,134	140	1,887,554	45	3,951,580-	95-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	80,665	27,308	34	3,551	4	23,757-	29-
1992	135,407	44,295	33	9,342	7	34,953-	26-
1993	154,285	46,471	30	10,065	7	36,406-	24-
1994	93,769	40,737	43	6,336	7	34,401-	37-
1995	401,361	33,241	8	507	0	32,734-	8-
1996	468,912	110,213	24	106,224	23	3,989-	1-
1997	311,301	243,253	78	327,250	105	83,996	27
1998	205,098	123,056	60	396,178	193	273,121	133
1999	177,076	135,353	76	113,846	64	21,508-	12-
2000	287,813	91,338	32	77,446	27	13,892-	5-
2001	45,409	45,949	101	17,779	39	28,170-	62-
2002	191,525	163,404	85	60,828	32	102,576-	54-
2003	70,565	56,171	80	24,025	34	32,145-	46-
2004	25,233	21,604	86	8,775	35	12,828-	51-
2005	10,043	6,805	68	1,471	15	5,334-	53-
2006	12,213	10,933	90	2,934	24	7,998-	65-
2007	10,135	35,914	354	10,253	101	25,661-	253-
2008	11,529	16,314	142	4,471	39	11,843-	103-
2009	724,324	953,972	132	399,699	55	554,273-	77-
2010	177,234	647,403	365	267,479	151	379,924-	214-
2011	701,873		0		0		0
2012	410,982		0		0		0
2013	265,137		0		0		0
2014	215,268		0		0		0
2015	172,887		0		0		0
2016	145,886	194,236	133	78,625	54	115,611-	79-
2017	2,023,361	137,308	7	62,984	3	74,324-	4-
2018	875,344	1,956,781	224	1,018,374	116	938,408-	107-
2019	113,228	1,521,337		358,719	317	1,162,618-	
2020	40,745	232,850	571	28,944	71	203,906-	500-
TOTAL	8,558,607	6,896,246	81	3,396,105	40	3,500,141-	41-

THREE-YEAR MOVING AVERAGES

91-93	123,452	39,358	32	7,653	6	31,705-	26-
92-94	127,820	43,834	34	8,581	7	35,253-	28-
93-95	216,472	40,150	19	5,636	3	34,514-	16-
94-96	321,347	61,397	19	37,689	12	23,708-	7-
95-97	393,858	128,902	33	144,660	37	15,758	4
96-98	328,437	158,841	48	276,550	84	117,710	36
97-99	231,158	167,221	72	279,091	121	111,870	48
98-00	223,329	116,582	52	195,823	88	79,241	35

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	170,099	90,880	53	69,690	41	21,190-	12-
00-02	174,916	100,230	57	52,018	30	48,213-	28-
01-03	102,500	88,508	86	34,211	33	54,297-	53-
02-04	95,774	80,393	84	31,210	33	49,183-	51-
03-05	35,280	28,193	80	11,424	32	16,769-	48-
04-06	15,830	13,114	83	4,394	28	8,720-	55-
05-07	10,797	17,884	166	4,886	45	12,998-	120-
06-08	11,292	21,054	186	5,886	52	15,168-	134-
07-09	248,663	335,400	135	138,141	56	197,259-	79-
08-10	304,362	539,230	177	223,883	74	315,347-	104-
09-11	534,477	533,792	100	222,393	42	311,399-	58-
10-12	430,029	215,801	50	89,160	21	126,641-	29-
11-13	459,331		0		0		0
12-14	297,129		0		0		0
13-15	217,764		0		0		0
14-16	178,014	64,745	36	26,208	15	38,537-	22-
15-17	780,711	110,515	14	47,203	6	63,312-	8-
16-18	1,014,864	762,775	75	386,661	38	376,114-	37-
17-19	1,003,978	1,205,142	120	480,026	48	725,116-	72-
18-20	343,106	1,236,990	361	468,679	137	768,311-	224-
FIVE-YEAR AVERAGE							
16-20	639,713	808,503	126	309,529	48	498,973-	78-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 370.0 AND 370.1 METERS AND METERING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	688,487		0		0		0
1992	6,107,107	6,117	0		0	6,117-	0
1993	2,507,972		0	7,981	0	7,981	0
1994		323		801		478	
1995	674,065		0		0		0
1996							
1997	355	277	78	373	105	96	27
1998	3,441,828	2,065,050	60	6,648,406	193	4,583,357	133
1999	7,706	5,890	76	4,954	64	936-	12-
2000	2,086,461	662,141	32	561,434	27	100,706-	5-
2001	1,708,523	1,728,839	101	668,937	39	1,059,901-	62-
2002	1,603,429	1,368,002	85	509,246	32	858,755-	54-
2003	980,842	780,763	80	333,948	34	446,815-	46-
2004	1,603,809	1,373,120	86	557,765	35	815,355-	51-
2005	4,105,856	2,782,144	68	601,564	15	2,180,580-	53-
2006	2,036,815	1,823,265	90	489,385	24	1,333,880-	65-
2007	1,867,997	2,282,735	122	651,691	35	1,631,044-	87-
2008	939,465	1,329,398	142	364,315	39	965,084-	103-
2009	1,418,374		0		0		0
2010	20,495,156	1,267,748	6	523,779	3	743,969-	4-
2011	37,362,285		0	1,062,786	3	1,062,786	3
2012	6,427,021	859,051	13		0	859,051-	13-
2013	498,092		0		0		0
2014	205,916		0		0		0
2015	1,153,916		0		0		0
2016	199,234	1,296,405	651	524,771	263	771,634-	387-
2017	821,249	187,519	23	86,016	10	101,503-	12-
2018	716,241	794,225	111	413,341	58	380,884-	53-
2019	1,259,920	1,244,818	99	293,518	23	951,300-	76-
2020	1,907,146	2,590,989	136	322,069	17	2,268,919-	119-
TOTAL	102,825,267	24,448,817	24	14,627,082	14	9,821,735-	10-

THREE-YEAR MOVING AVERAGES

91-93	3,101,189	2,039	0	2,660	0	621	0
92-94	2,871,693	2,147	0	2,927	0	781	0
93-95	1,060,679	108	0	2,927	0	2,820	0
94-96	224,688	108	0	267	0	159	0
95-97	224,807	92	0	124	0	32	0
96-98	1,147,394	688,442	60	2,216,260	193	1,527,818	133
97-99	1,149,963	690,406	60	2,217,911	193	1,527,506	133
98-00	1,845,332	911,027	49	2,404,932	130	1,493,905	81

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 370.0 AND 370.1 METERS AND METERING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,267,564	798,956	63	411,775	32	387,181-	31-
00-02	1,799,471	1,252,994	70	579,873	32	673,121-	37-
01-03	1,430,932	1,292,534	90	504,044	35	788,491-	55-
02-04	1,396,027	1,173,961	84	466,986	33	706,975-	51-
03-05	2,230,169	1,645,342	74	497,759	22	1,147,583-	51-
04-06	2,582,160	1,992,843	77	549,571	21	1,443,271-	56-
05-07	2,670,223	2,296,048	86	580,880	22	1,715,168-	64-
06-08	1,614,759	1,811,799	112	501,797	31	1,310,002-	81-
07-09	1,408,612	1,204,044	85	338,669	24	865,376-	61-
08-10	7,617,665	865,715	11	296,031	4	569,684-	7-
09-11	19,758,605	422,583	2	528,855	3	106,272	1
10-12	21,428,154	708,933	3	528,855	2	180,078-	1-
11-13	14,762,466	286,350	2	354,262	2	67,912	0
12-14	2,377,009	286,350	12		0	286,350-	12-
13-15	619,308		0		0		0
14-16	519,689	432,135	83	174,924	34	257,211-	49-
15-17	724,800	494,642	68	203,596	28	291,046-	40-
16-18	578,908	759,383	131	341,376	59	418,007-	72-
17-19	932,470	742,187	80	264,292	28	477,896-	51-
18-20	1,294,436	1,543,344	119	342,976	26	1,200,368-	93-
FIVE-YEAR AVERAGE							
16-20	980,758	1,222,791	125	327,943	33	894,848-	91-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	358,381		0		0		0
1992	129,402		0		0		0
1993	203,380	48	0		0	48-	0
1994	213,967		0		0		0
1995	199,838		0		0		0
1996	12,045	2,835	24	2,732	23	103-	1-
1997	8,436,113		0		0		0
1998	4,319,582		0		0		0
1999	1,166,058		0		0		0
2000	9,622		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	884,410		0		0		0
2016	587,087		0		0		0
2017	314,076		0		0		0
2018	359,232		0		0		0
2019	192,732		0		0		0
2020	163,149		0		0		0
TOTAL	17,549,077	2,883	0	2,732	0	151-	0

THREE-YEAR MOVING AVERAGES

91-93	230,388	16	0		0	16-	0
92-94	182,250	16	0		0	16-	0
93-95	205,728	16	0		0	16-	0
94-96	141,950	945	1	911	1	34-	0
95-97	2,882,665	945	0	911	0	34-	0
96-98	4,255,913	945	0	911	0	34-	0
97-99	4,640,584		0		0		0
98-00	1,831,754		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	391,894		0		0		0
00-02	3,207		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	294,803		0		0		0
14-16	490,499		0		0		0
15-17	595,191		0		0		0
16-18	420,132		0		0		0
17-19	288,680		0		0		0
18-20	238,371		0		0		0
FIVE-YEAR AVERAGE							
16-20	323,255		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	363,871	47,876	13	92,192	25	44,316	12
1992	476,250	107,358	23	187,515	39	80,157	17
1993	225,843	33,071	15	145,111	64	112,040	50
1994	249,711	46,575	19	230,615	92	184,040	74
1995	561,380	124,200	22	255,522	46	131,322	23
1996	552,901	129,704	23	125,010	23	4,694-	1-
1997	242,212	189,266	78	254,620	105	65,354	27
1998	305,073	183,040	60	589,294	193	406,254	133
1999	240,042	183,483	76	154,328	64	29,156-	12-
2000	456,754	144,951	32	122,906	27	22,046-	5-
2001	340,295	344,341	101	133,236	39	211,106-	62-
2002	1,573,722	1,342,656	85	499,811	32	842,845-	54-
2003	1,211,197	964,128	80	412,377	34	551,751-	46-
2004	879,698	753,164	86	305,937	35	447,227-	51-
2005	816,829	553,486	68	119,677	15	433,810-	53-
2006	906,114	811,112	90	217,712	24	593,400-	65-
2007	848,863	1,252,094	148	357,457	42	894,637-	105-
2008	971,370	1,374,546	142	376,687	39	997,859-	103-
2009	1,076,366	1,417,629	132	593,964	55	823,665-	77-
2010	785,061	1,961,520	250	952,358	121	1,009,161-	129-
2011	810,817	3,031,870	374	1,544,566	190	1,487,304-	183-
2012	602,991	3,206,729	532	1,252,800	208	1,953,930-	324-
2013	989,238	3,206,486	324	1,341,630	136	1,864,856-	189-
2014	1,691,914	2,389,057	141	1,066,894	63	1,322,163-	78-
2015	1,502,671	3,534,946	235	1,961,421	131	1,573,525-	105-
2016	1,289,829	1,688,226	131	683,376	53	1,004,850-	78-
2017	865,262	1,213,989	140	556,863	64	657,126-	76-
2018	1,706,901	836,790	49	435,493	26	401,297-	24-
2019	6,237,720	2,980,036	48	702,669	11	2,277,367-	37-
2020	23,500,492	12,827,685	55	1,594,528	7	11,233,157-	48-
TOTAL	52,281,386	46,880,014	90	17,266,567	33	29,613,447-	57-

THREE-YEAR MOVING AVERAGES

91-93	355,321	62,768	18	141,606	40	78,838	22
92-94	317,268	62,335	20	187,747	59	125,412	40
93-95	345,645	67,949	20	210,416	61	142,467	41
94-96	454,664	100,160	22	203,716	45	103,556	23
95-97	452,164	147,723	33	211,717	47	63,994	14
96-98	366,729	167,337	46	322,975	88	155,638	42
97-99	262,442	185,263	71	332,747	127	147,484	56
98-00	333,956	170,491	51	288,842	86	118,351	35

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	345,697	224,259	65	136,823	40	87,436-	25-
00-02	790,257	610,650	77	251,984	32	358,666-	45-
01-03	1,041,738	883,709	85	348,475	33	535,234-	51-
02-04	1,221,539	1,019,983	83	406,042	33	613,941-	50-
03-05	969,241	756,926	78	279,330	29	477,596-	49-
04-06	867,547	705,921	81	214,442	25	491,479-	57-
05-07	857,269	872,231	102	231,615	27	640,616-	75-
06-08	908,782	1,145,917	126	317,285	35	828,632-	91-
07-09	965,533	1,348,090	140	442,703	46	905,387-	94-
08-10	944,266	1,584,565	168	641,003	68	943,562-	100-
09-11	890,748	2,137,006	240	1,030,296	116	1,106,710-	124-
10-12	732,956	2,733,373	373	1,249,908	171	1,483,465-	202-
11-13	801,015	3,148,362	393	1,379,665	172	1,768,697-	221-
12-14	1,094,714	2,934,091	268	1,220,441	111	1,713,650-	157-
13-15	1,394,608	3,043,496	218	1,456,648	104	1,586,848-	114-
14-16	1,494,805	2,537,410	170	1,237,230	83	1,300,179-	87-
15-17	1,219,254	2,145,720	176	1,067,220	88	1,078,500-	88-
16-18	1,287,331	1,246,335	97	558,577	43	687,757-	53-
17-19	2,936,627	1,676,938	57	565,008	19	1,111,930-	38-
18-20	10,481,704	5,548,170	53	910,897	9	4,637,274-	44-
FIVE-YEAR AVERAGE							
16-20	6,720,041	3,909,345	58	794,586	12	3,114,759-	46-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	208,400	85,497	41		0	85,497-	41-
1992	87,732	88,465	101	1,771	2	86,694-	99-
1993	150,667	298,058	198		0	298,058-	198-
1994	65,944	167,475	254		0	167,475-	254-
1995	800	25,276			0	25,276-	
1996	1,115,352	40,666	4	172,248	15	131,582	12
1997	618,364	17,578	3		0	17,578-	3-
1998	6,794,841		0		0		0
1999	104,486		0		0		0
2000							
2001	2,222,282		0		0		0
2002	891,000		0		0		0
2003	1,057,516	25,666	2	582,707	55	557,040	53
2004	314,469		0	193,644	62	193,644	62
2005	28,598	53,022	185		0	53,022-	185-
2006	348,435	6,955	2	38,661	11	31,707	9
2007	357,232	71	0	68,199	19	68,128	19
2008	1,011,132	11,000	1	216	0	10,784-	1-
2009	1,452	83,220		216-	15-	83,436-	
2010							
2011	171,801		0		0		0
2012							
2013	40,925		0		0		0
2014	60,749		0		0		0
2015	4,508,247	1,681,013	37	89,055-	2-	1,770,069-	39-
2016	252,878	63,588	25	360,979	143	297,391	118
2017	128,559	230,646	179	604,338	470	373,692	291
2018	7,429,684	1,214,107	16	264,911	4	949,196-	13-
2019	576,637	1,754,280	304		0	1,754,280-	304-
2020	1,260,617	493,099	39		0	493,099-	39-
TOTAL	29,808,796	6,339,682	21	2,198,402	7	4,141,280-	14-

THREE-YEAR MOVING AVERAGES

91-93	148,933	157,340	106	590	0	156,750-	105-
92-94	101,448	184,666	182	590	1	184,076-	181-
93-95	72,470	163,603	226		0	163,603-	226-
94-96	394,032	77,806	20	57,416	15	20,390-	5-
95-97	578,172	27,840	5	57,416	10	29,576	5
96-98	2,842,852	19,415	1	57,416	2	38,001	1
97-99	2,505,897	5,859	0		0	5,859-	0
98-00	2,299,776		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	775,589		0		0		0
00-02	1,037,761		0		0		0
01-03	1,390,266	8,555	1	194,236	14	185,680	13
02-04	754,328	8,555	1	258,783	34	250,228	33
03-05	466,861	26,229	6	258,783	55	232,554	50
04-06	230,501	19,992	9	77,435	34	57,443	25
05-07	244,755	20,016	8	35,620	15	15,604	6
06-08	572,266	6,009	1	35,692	6	29,683	5
07-09	456,605	31,430	7	22,733	5	8,697-	2-
08-10	337,528	31,407	9		0	31,407-	9-
09-11	57,751	27,740	48	72-	0	27,812-	48-
10-12	57,267		0		0		0
11-13	70,909		0		0		0
12-14	33,891		0		0		0
13-15	1,536,640	560,338	36	29,685-	2-	590,023-	38-
14-16	1,607,291	581,534	36	90,641	6	490,892-	31-
15-17	1,629,895	658,416	40	292,087	18	366,328-	22-
16-18	2,603,707	502,780	19	410,076	16	92,704-	4-
17-19	2,711,626	1,066,344	39	289,750	11	776,595-	29-
18-20	3,088,979	1,153,829	37	88,304	3	1,065,525-	34-
FIVE-YEAR AVERAGE							
16-20	1,929,675	751,144	39	246,046	13	505,098-	26-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 392.1 TO 392.6 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997		19,111		36,520		17,409	
1998	7,445,288	49,908	1	378,900	5	328,991	4
1999	2,139,532	9,824	0	75,414	4	65,590	3
2000	3,916,202	31,986	1	428,872	11	396,887	10
2001	3,779,492	25,375	1	647,939	17	622,564	16
2002	2,497,202	32,691	1	178,546	7	145,855	6
2003	2,015,710	65,609	3	239,114	12	173,505	9
2004	5,426,402		0		0		0
2005	5,556,792	36,870	1	767,617	14	730,746	13
2006	993,294	4,397	0	57,583	6	53,186	5
2007	3,203,126	26,400	1	230,576	7	204,176	6
2008	4,709,127	3,977	0	6,827	0	2,850	0
2009	6,433,760	57,056	1	507,024	8	449,968	7
2010	6,097,219	62,662	1	618,972	10	556,310	9
2011	2,975,400	8,017	0	510,608	17	502,591	17
2012	2,636,426	18,178	1	525,563	20	507,385	19
2013	4,453,114	27,551	1	745,792	17	718,240	16
2014	3,026,366	21,429	1	531,971	18	510,543	17
2015	3,450,506	27,088	1	812,221	24	785,133	23
2016	2,836,007	32,443	1	406,993	14	374,550	13
2017	3,556,514	38,164	1	385,298	11	347,134	10
2018	9,989,960	37,966	0	404,317	4	366,350	4
2019	968,928	25,471	3	102,774	11	77,304	8
2020	5,492,034	41,001	1	438,173	8	397,172	7
TOTAL	93,598,400	703,175	1	9,037,613	10	8,334,439	9

THREE-YEAR MOVING AVERAGES

97-99	3,194,940	26,281	1	163,611	5	137,330	4
98-00	4,500,341	30,573	1	294,395	7	263,823	6
99-01	3,278,409	22,395	1	384,075	12	361,680	11
00-02	3,397,632	30,017	1	418,452	12	388,435	11
01-03	2,764,135	41,225	1	355,199	13	313,975	11
02-04	3,313,105	32,766	1	139,220	4	106,453	3
03-05	4,332,968	34,160	1	335,577	8	301,417	7
04-06	3,992,163	13,756	0	275,067	7	261,311	7
05-07	3,251,071	22,556	1	351,925	11	329,369	10
06-08	2,968,516	11,591	0	98,329	3	86,737	3
07-09	4,782,004	29,144	1	248,142	5	218,998	5
08-10	5,746,702	41,232	1	377,608	7	336,376	6
09-11	5,168,793	42,578	1	545,535	11	502,956	10
10-12	3,903,015	29,619	1	551,714	14	522,095	13

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 392.1 TO 392.6 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	3,354,980	17,915	1	593,988	18	576,072	17
12-14	3,371,969	22,386	1	601,109	18	578,723	17
13-15	3,643,329	25,356	1	696,661	19	671,305	18
14-16	3,104,293	26,986	1	583,728	19	556,742	18
15-17	3,281,009	32,565	1	534,837	16	502,272	15
16-18	5,460,827	36,191	1	398,869	7	362,678	7
17-19	4,838,467	33,867	1	297,463	6	263,596	5
18-20	5,483,641	34,813	1	315,088	6	280,275	5
FIVE-YEAR AVERAGE							
16-20	4,568,689	35,009	1	347,511	8	312,502	7

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	149,937		0	11,374	8	11,374	8
1992	66,545		0	19,767	30	19,767	30
1993	126,988		0	962	1	962	1
1994	235,677		0	28,948	12	28,948	12
1995	584,028		0	87,500	15	87,500	15
1996	30,185	1,110	4	4,702	16	3,592	12
1997		1,221		1,400		179	
1998	793,790	3,902	0	50,671	6	46,769	6
1999	94,999	191	0	700	1	509	1
2000	548,471	2,600	0	45,170	8	42,570	8
2001	765,239	1,958	0	237,677	31	235,719	31
2002	212,134	413	0	20,892	10	20,479	10
2003		20,633		80,918		60,285	
2004	405,609		0	61,073	15	61,073	15
2005	328,651	24,345	7	170,391	52	146,046	44
2006	14,935	957	6	143,129	958	142,172	952
2007	566,652	722	0	57,154	10	56,432	10
2008	397,053	107	0		0	107-	0
2009	615,214	2,010	0	43,409	7	41,399	7
2010	246,769	2,084	1	36,575	15	34,491	14
2011	60,473	353	1	1,886	3	1,533	3
2012	190,048	1,608	1	21,046	11	19,438	10
2013	321,693	3,674	1	97,297	30	93,624	29
2014	73,584		0		0		0
2015	404,436	1,494	0	29,825	7	28,331	7
2016	337,850	4,676	1	42,664	13	37,988	11
2017	31,790	6,944	22	31,916	100	24,972	79
2018	960,791	5,487	1	41,921	4	36,434	4
2019	164,853		0		0		0
2020							
TOTAL	8,728,392	86,488	1	1,368,969	16	1,282,480	15

THREE-YEAR MOVING AVERAGES

91-93	114,490		0	10,701	9	10,701	9
92-94	143,070		0	16,559	12	16,559	12
93-95	315,564		0	39,137	12	39,137	12
94-96	283,297	370	0	40,383	14	40,013	14
95-97	204,738	777	0	31,201	15	30,424	15
96-98	274,658	2,077	1	18,924	7	16,847	6
97-99	296,263	1,771	1	17,590	6	15,819	5
98-00	479,087	2,231	0	32,180	7	29,949	6

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	469,570	1,583	0	94,516	20	92,933	20
00-02	508,615	1,657	0	101,246	20	99,589	20
01-03	325,791	7,668	2	113,162	35	105,494	32
02-04	205,914	7,015	3	54,294	26	47,279	23
03-05	244,753	14,993	6	104,127	43	89,135	36
04-06	249,732	8,434	3	124,864	50	116,431	47
05-07	303,413	8,674	3	123,558	41	114,884	38
06-08	326,213	595	0	66,761	20	66,166	20
07-09	526,306	946	0	33,521	6	32,575	6
08-10	419,679	1,401	0	26,661	6	25,261	6
09-11	307,485	1,482	0	27,290	9	25,808	8
10-12	165,763	1,348	1	19,836	12	18,487	11
11-13	190,738	1,878	1	40,077	21	38,198	20
12-14	195,108	1,761	1	39,448	20	37,687	19
13-15	266,571	1,723	1	42,374	16	40,652	15
14-16	271,957	2,057	1	24,163	9	22,106	8
15-17	258,025	4,371	2	34,802	13	30,430	12
16-18	443,477	5,702	1	38,834	9	33,132	7
17-19	385,811	4,144	1	24,612	6	20,469	5
18-20	375,215	1,829	0	13,974	4	12,145	3
FIVE-YEAR AVERAGE							
16-20	299,057	3,421	1	23,300	8	19,879	7

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 302.0 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	10,888.85	10,889	10,889			
1988	1,394.31	1,394	1,394			
1989	6,732.26	6,732	6,732			
1990	1,838.88	1,839	1,839			
1991	1,419.30	1,419	1,419			
1992	0.39					
1993	30,503.27	30,503	30,503			
1994	3,522.97	3,523	3,523			
1997	1,094,213.00	1,028,560	1,009,826	84,387	1.50	56,258
1998	43,504.43	39,154	38,441	5,063	2.50	2,025
1999	53,374.00	45,902	45,066	8,308	3.50	2,374
2000	53,088.00	43,532	42,739	10,349	4.50	2,300
2001	67,702.00	52,808	51,846	15,856	5.50	2,883
2002	40,943.00	30,298	29,746	11,197	6.50	1,723
2003	18,662.00	13,063	12,825	5,837	7.50	778
2004	2,993.00	1,975	1,939	1,054	8.50	124
2005	44,663.75	27,692	27,188	17,476	9.50	1,840
2006	310,932.50	180,341	177,056	133,876	10.50	12,750
2008	181,660.84	90,830	89,175	92,486	12.50	7,399
2009	108,259.62	49,799	48,892	59,368	13.50	4,398
2010	28,132.44	11,816	11,601	16,531	14.50	1,140
2011	58,161.47	22,101	21,698	36,463	15.50	2,352
2012	29,498.62	10,030	9,847	19,652	16.50	1,191
2013	76,608.12	22,982	22,564	54,044	17.50	3,088
2014	13,896.53	3,613	3,547	10,350	18.50	559
2015	34,969.72	7,693	7,553	27,417	19.50	1,406
2016	16,689.18	3,004	2,949	13,740	20.50	670
2017	25,205.61	3,529	3,465	21,741	21.50	1,011
2018	8,184.15	818	803	7,381	22.50	328
2019	59,596.02	3,576	3,511	56,085	23.50	2,387
2020	43,497.32	870	854	42,643	24.50	1,741
	2,470,735.55	1,750,285	1,719,430	751,305		110,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 4.48

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 303.1 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	31,509.79	31,510	31,510			
2003	78,509.00	78,509	78,509			
2004	122,381.55	122,382	122,382			
2005	29,551.58	29,552	29,552			
2006	421,270.88	421,271	421,271			
2007	261,237.19	261,237	261,237			
2008	4,993.40	4,993	4,993			
2009	621,918.44	621,918	621,918			
2010	124,247.06	124,247	124,247			
2011	1,688,087.01	1,688,087	1,688,087			
2012	364,979.09	364,979	364,979			
2013	431,279.25	431,279	431,279			
2014	365,519.37	365,519	365,519			
2015	2,740,152.35	2,740,152	2,740,152			
2016	3,339,645.07	3,005,681	3,137,861	201,784	0.50	201,784
2017	1,418,169.90	992,719	1,036,375	381,795	1.50	254,530
2018	5,757,413.41	2,878,707	3,005,303	2,752,110	2.50	1,100,844
2019	9,357,214.93	2,807,164	2,930,614	6,426,601	3.50	1,836,172
2020	22,783,546.46	2,278,355	2,378,549	20,404,997	4.50	4,534,444
	49,941,625.73	19,248,261	19,774,337	30,167,289		7,927,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 15.87

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 10-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FULLY ACCRUED

NET SALVAGE PERCENT.. 0

1998	31,031,775.67	31,031,776	31,031,776			
2000	1,992,774.14	1,992,774	1,992,774			
2001	1,524,585.40	1,524,585	1,524,585			
2002	569,796.95	569,797	569,797			
2003	2,225,799.79	2,225,800	2,225,800			
2004	1,865,800.59	1,865,801	1,865,801			
2005	7,946,811.54	7,946,812	7,946,812			
2006	771,997.29	771,997	771,997			
2007	17,540,796.43	17,540,796	17,540,796			
2008	789,297.27	789,297	789,297			
2009	1,521,089.70	1,521,090	1,521,090			
2010	36,388.66	36,389	36,389			
2011	2,376,324.47	2,376,324	2,376,324			
2012	2,258,742.87	2,258,743	2,258,743			
2013	173,612.65	173,613	173,613			
2014	54,915.95	54,916	54,916			
2016	403,425.85	403,426	403,426			
2017	30,600.00	30,600	30,600			
2020	144,924.54	144,925	144,925			
	73,259,459.76	73,259,461	73,259,460			

AMORTIZED

SURVIVOR CURVE.. 10-SQUARE

NET SALVAGE PERCENT.. 0

1999	4,203,117.89	4,203,118	4,203,118			
2003	1,438,455.51	1,438,456	1,438,456			
2005	3,749,697.22	3,749,697	3,749,697			
2008	157,955.87	157,956	157,956			
2009	1,944,019.20	1,944,019	1,944,019			
2010	4,463,032.40	4,463,032	4,463,032			
2011	4,505,140.60	4,279,884	4,505,141			
2012	10,184,157.19	8,656,534	9,442,475	741,682	1.50	494,455
2013	2,731,476.24	2,048,607	2,234,604	496,873	2.50	198,749
2014	11,330,779.55	7,365,007	8,033,688	3,297,091	3.50	942,026
2015	10,650,989.82	5,858,044	6,389,906	4,261,084	4.50	946,908
2016	6,765,684.28	3,044,558	3,320,979	3,444,706	5.50	626,310
2017	6,069,225.86	2,124,229	2,317,091	3,752,135	6.50	577,252

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 10-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	8,668,600.61	2,167,150	2,363,909	6,304,691	7.50	840,625
2019	33,615,530.43	5,042,330	5,500,132	28,115,399	8.50	3,307,694
2020	8,211,215.06	410,561	447,837	7,763,379	9.50	817,198
	118,689,077.73	56,953,182	60,512,039	58,177,038		8,751,217
	191,948,537.49	130,212,643	133,771,499	58,177,038		8,751,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 4.56

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1974	28,509.08	27,055	27,806	703	2.50	281
	28,509.08	27,055	27,806	703		281
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1971	6,122.27	5,096	4,919	1,203	9.97	121
1974	1,719.89	1,416	1,367	353	9.99	35
1975	41,727.19	34,214	33,027	8,701	9.99	871
1978	29,346.89	23,762	22,937	6,410	9.99	642
	78,916.24	64,488	62,250	16,666		1,669
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1977	18,934.31	12,597	7,815	11,119	21.88	508
	18,934.31	12,597	7,815	11,119		508
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. 0						
1979	27,413.72	17,399	10,555	16,858	23.88	706
1983	22,332.17	13,630	8,269	14,063	23.94	587
2006	763,958.00	287,722	174,550	589,408	24.00	24,559
	813,703.89	318,751	193,374	620,330		25,852
	940,063.52	422,891	291,245	648,818		28,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.9 3.01

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -12						
1956	4,855.84	5,219	2,080	3,359	2.48	1,354
1958	50,593.57	54,312	21,645	35,020	2.48	14,121
1984	6,258.05	6,542	2,607	4,402	2.49	1,768
1994	22,557.16	23,030	9,178	16,086	2.49	6,460
	84,264.62	89,103	35,511	58,866		23,703

HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -12						
1963	18,854.00	19,476	18,596	2,520	4.45	566
1964	2,444,656.48	2,522,260	2,408,334	329,681	4.45	74,086
1966	149,783.41	154,141	147,179	20,579	4.45	4,624
1975	3,066.20	3,109	2,969	466	4.46	104
1991	131,729.07	127,436	121,680	25,857	4.47	5,785
2012	8,995.95	6,563	6,267	3,809	4.48	850
2017	6,168.91	3,011	2,875	4,034	4.48	900
2019	5,832.23	1,630	1,556	4,976	4.48	1,111
	2,769,086.25	2,837,626	2,709,456	391,921		88,026

HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
1956	2,794,734.90	2,820,724	2,208,226	921,878	6.37	144,722
1957	9,864.77	9,943	7,784	3,265	6.37	513
1958	2,516,708.97	2,533,263	1,983,184	835,530	6.37	131,166
1964	222,284.49	221,583	173,468	75,491	6.39	11,814
1966	15,053.97	14,953	11,706	5,154	6.39	807
1968	2,146.56	2,123	1,662	742	6.40	116
1969	3,817,397.72	3,768,669	2,950,332	1,325,154	6.40	207,055
1970	191,030.47	188,192	147,328	66,627	6.40	10,410
1971	2,115.65	2,080	1,628	741	6.40	116
1973	97,706.69	95,572	74,819	34,612	6.41	5,400
1974	111,692.00	108,978	85,314	39,781	6.41	6,206
1975	9,432.11	9,179	7,186	3,378	6.41	527

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
1978	4,456.28	4,299	3,366	1,626	6.42	253
1979	160,007.52	153,877	120,464	58,745	6.42	9,150
1981	5,814.75	5,555	4,349	2,164	6.42	337
1983	260,914.99	247,427	193,700	98,525	6.42	15,347
1984	70,001.19	66,103	51,749	26,652	6.43	4,145
1985	148,181.62	139,351	109,092	56,871	6.43	8,845
1986	134,284.96	125,729	98,428	51,971	6.43	8,083
1987	80,764.90	75,266	58,923	31,534	6.43	4,904
1988	165,196.89	153,203	119,936	65,084	6.43	10,122
1989	165,122.62	152,340	119,261	65,677	6.43	10,214
1990	253,970.05	233,027	182,427	102,019	6.43	15,866
1991	235,273.63	214,531	167,947	95,559	6.44	14,838
1992	175,230.18	158,786	124,307	71,951	6.44	11,173
1993	4,415.70	3,975	3,112	1,834	6.44	285
1994	16,786.46	15,004	11,746	7,055	6.44	1,095
1995	38,143.86	33,835	26,488	16,233	6.44	2,521
1996	89,763.79	78,976	61,827	38,708	6.44	6,011
2001	6,157.30	5,141	4,025	2,872	6.45	445
2002	108,584.91	89,454	70,030	51,585	6.45	7,998
2005	6,990.58	5,485	4,294	3,535	6.45	548
2006	1,726,323.85	1,327,510	1,039,251	894,231	6.45	138,640
2007	56,566.35	42,527	33,293	30,062	6.45	4,661
2008	27,646.21	20,261	15,861	15,102	6.45	2,341
2011	63,134.92	41,727	32,666	38,045	6.46	5,889
2012	193,372.90	121,981	95,494	121,084	6.46	18,744
2013	1,008,101.47	601,299	470,732	658,342	6.46	101,911
2014	7,863.74	4,380	3,429	5,378	6.46	833
2015	3,878,758.12	1,979,960	1,550,027	2,794,182	6.46	432,536
2016	106,499.11	48,523	37,987	81,292	6.46	12,584
2017	863,434.20	336,658	263,555	703,491	6.46	108,900
2018	696,298.79	215,708	168,869	610,986	6.46	94,580
2019	1,363,939.13	284,747	222,916	1,304,695	6.46	201,965
2020	3,934,911.74	316,606	247,857	4,159,244	6.46	643,846
	25,847,081.01	17,078,510	13,370,043	15,578,687		2,418,462

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
1971	361,225.13	341,923	300,702	114,706	9.77	11,741
1972	7,645.30	7,213	6,343	2,449	9.77	251
1973	5,360.90	5,040	4,432	1,733	9.78	177
1975	4,365,313.49	4,072,816	3,581,818	1,438,293	9.79	146,915
1978	5,751,081.69	5,299,593	4,660,700	1,953,043	9.80	199,290
1979	47,035.97	43,152	37,950	16,142	9.80	1,647
1981	21,738.27	19,751	17,370	7,629	9.81	778
1983	100,060.00	89,947	79,103	35,966	9.82	3,663
1984	232,268.96	207,629	182,598	84,511	9.82	8,606
1985	475,229.61	422,215	371,315	175,199	9.83	17,823
1986	129,836.46	114,639	100,819	48,493	9.83	4,933
1987	5,941.20	5,212	4,584	2,249	9.83	229
1988	143,220.71	124,727	109,691	55,013	9.84	5,591
1989	160,138.77	138,457	121,765	62,394	9.84	6,341
1990	43,517.49	37,337	32,836	17,209	9.84	1,749
1991	55,459.63	47,194	41,505	22,274	9.84	2,264
1992	42,571.30	35,899	31,571	17,386	9.85	1,765
1994	60,382.26	49,958	43,935	25,504	9.85	2,589
1996	7,004.21	5,668	4,985	3,070	9.86	311
2001	16,790.45	12,652	11,127	8,182	9.87	829
2002	17,313.74	12,814	11,269	8,642	9.87	876
2003	37,730.39	27,364	24,065	19,325	9.88	1,956
2004	26,428.46	18,758	16,497	13,896	9.88	1,406
2005	191,204.96	132,532	116,555	103,331	9.88	10,459
2006	2,098,778.53	1,416,684	1,245,896	1,167,700	9.88	118,188
2007	88,237.11	57,826	50,855	50,618	9.88	5,123
2008	789,467.31	500,119	439,827	468,060	9.89	47,327
2009	351,356.90	214,310	188,474	215,587	9.89	21,798
2010	33,167.15	19,375	17,039	21,103	9.89	2,134
2011	1,622,678.79	901,839	793,118	1,072,963	9.89	108,490
2012	394,131.37	206,433	181,546	271,705	9.90	27,445
2013	278,136.19	135,968	119,576	200,280	9.90	20,230
2014	281,286.75	126,406	111,167	212,313	9.90	21,446
2015	325,134.60	131,648	115,777	258,128	9.90	26,074
2016	268,056.40	95,001	83,548	224,717	9.90	22,699
2017	82,003.57	24,195	21,278	73,026	9.91	7,369
2018	171,226.48	39,032	34,326	162,584	9.91	16,406
2019	755,456.13	112,220	98,691	770,083	9.91	77,708
2020	2,382,603.56	129,109	113,544	2,626,450	9.91	265,030
	22,226,220.19	15,382,655	13,528,199	12,031,954		1,219,656

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1971	1,877,389.33	1,716,425	1,455,112	703,886	11.66	60,368
1988	57,474.52	47,733	40,466	25,630	11.76	2,179
1989	128,158.01	105,558	89,488	57,894	11.76	4,923
1993	8,132.03	6,441	5,460	3,891	11.78	330
2011	326,119.36	164,191	139,194	235,843	11.84	19,919
2012	11,118.86	5,248	4,449	8,338	11.85	704
2019	116,738.73	14,704	12,465	121,784	11.87	10,260
2020	350,833.77	15,993	13,558	389,901	11.87	32,848
	2,875,964.61	2,076,293	1,760,193	1,547,167		131,531

SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -15						
1970	96,320.37	85,504	85,120	25,648	13.53	1,896
1975	6,027,574.86	5,228,590	5,205,116	1,726,595	13.57	127,236
1987	44,840.49	35,906	35,745	15,822	13.66	1,158
1988	87,264.22	69,246	68,935	31,419	13.67	2,298
1989	91,152.99	71,646	71,324	33,502	13.68	2,449
1991	91,191.57	70,225	69,910	34,961	13.69	2,554
1995	46,335.57	33,979	33,826	19,459	13.71	1,419
2000	83,895.30	56,635	56,381	40,099	13.74	2,918
2003	23,014.94	14,535	14,470	11,997	13.75	873
2006	144,389.30	83,534	83,159	82,889	13.76	6,024
2012	12,570.54	5,403	5,379	9,077	13.79	658
2014	231,458.25	83,428	83,053	183,124	13.80	13,270
2015	74,891.90	24,029	23,921	62,205	13.80	4,508
2019	305,050.91	33,520	33,370	317,439	13.82	22,970
2020	110,768.92	4,362	4,342	123,042	13.82	8,903
	7,470,720.13	5,900,542	5,874,052	2,717,277		199,134

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -11						
1976	12,369.75	9,015	7,533	6,198	20.92	296
1977	15,486,957.96	11,203,924	9,361,488	7,829,036	20.94	373,879
1979	103,709.57	73,840	61,697	53,420	20.98	2,546
1987	34,381.40	22,620	18,900	19,263	21.13	912
1988	48,503.87	31,525	26,341	27,498	21.15	1,300
1989	266,932.99	171,354	143,176	153,120	21.16	7,236
1991	13,835.72	8,639	7,218	8,139	21.20	384
1992	390,535.99	240,334	200,812	232,683	21.21	10,970
1994	123,834.88	73,794	61,659	75,798	21.24	3,569
1995	35,748.88	20,935	17,492	22,189	21.25	1,044
1997	55,320.81	31,172	26,046	35,360	21.28	1,662
2001	19,821.89	10,166	8,494	13,508	21.33	633
2002	37,807.18	18,844	15,745	26,221	21.35	1,228
2004	15,587.23	7,290	6,091	11,211	21.37	525
2005	43,796.55	19,759	16,510	32,104	21.38	1,502
2006	4,151,441.71	1,800,707	1,504,589	3,103,512	21.39	145,092
2007	12,718.22	5,281	4,413	9,705	21.40	454
2009	36,605.08	13,716	11,460	29,171	21.43	1,361
2010	1,671,602.52	589,764	492,780	1,362,699	21.44	63,559
2011	8,778,301.09	2,891,214	2,415,767	7,328,148	21.45	341,639
2012	2,859,852.36	869,859	726,814	2,447,622	21.46	114,055
2013	3,270,953.34	908,016	758,697	2,872,061	21.47	133,771
2014	656,433.60	163,412	136,540	592,102	21.48	27,565
2015	825,717.43	180,230	150,592	765,954	21.49	35,642
2016	425,864.28	78,938	65,957	406,752	21.50	18,919
2017	3,216,455.75	482,343	403,024	3,167,242	21.51	147,245
2018	419,105.99	46,674	38,999	426,209	21.52	19,805
2019	12,690,958.42	889,310	743,067	13,343,897	21.52	620,070
2020	5,141,362.94	126,979	106,098	5,600,815	21.53	260,140
	60,846,517.40	20,989,654	17,537,997	50,001,637		2,337,003

MUSKOGEE 5

INTERIM SURVIVOR CURVE.. IOWA 105-R1.5

PROBABLE RETIREMENT YEAR.. 12-2043

NET SALVAGE PERCENT.. -12

1978	4,258,312.53	3,035,427	3,145,344	1,623,966	21.86	74,289
1988	139,223.60	89,627	92,873	63,058	22.06	2,858
1989	212,207.22	134,834	139,717	97,956	22.08	4,436

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MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -12						
1992	80,697.34	49,107	50,885	39,496	22.13	1,785
1993	163,037.89	97,630	101,165	81,437	22.15	3,677
1994	14,653.13	8,629	8,941	7,470	22.16	337
2010	3,965.87	1,369	1,419	3,023	22.38	135
2011	1,347,441.65	434,057	449,775	1,059,360	22.39	47,314
2012	774,401.35	230,337	238,678	628,652	22.40	28,065
2014	14,220.85	3,455	3,580	12,347	22.42	551
2015	3,228.79	686	711	2,905	22.44	129
2016	14,378.77	2,589	2,683	13,421	22.45	598
2018	81,592.67	8,819	9,138	82,245	22.47	3,660
2019	38,305.26	2,583	2,677	40,225	22.48	1,789
2020	27,036.48	633	656	29,625	22.49	1,317
	7,172,703.40	4,099,782	4,248,241	3,785,187		170,940

MUSKOGEE 6
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -12

1978	17,725.97	11,549	14,081	5,773	27.12	213
1984	45,533,717.06	27,818,260	33,915,972	17,081,791	27.33	625,020
1987	1,962,297.27	1,152,974	1,405,704	792,069	27.43	28,876
1988	184,952.84	107,143	130,629	76,519	27.46	2,787
1989	830.23	474	578	352	27.49	13
1991	51,866.14	28,682	34,969	23,121	27.54	840
1992	66,594.75	36,200	44,135	30,451	27.57	1,104
2001	7,477.92	3,300	4,023	4,352	27.79	157
2005	401,254.95	153,414	187,042	262,363	27.88	9,410
2006	225,163.21	82,398	100,459	151,723	27.90	5,438
2009	37,173.19	11,593	14,134	27,500	27.96	984
2012	2,270,332.57	564,750	688,542	1,854,230	28.02	66,175
2013	197,669.90	44,643	54,429	166,962	28.03	5,957
2014	227,438.61	45,745	55,772	198,959	28.05	7,093
2015	142,795.90	24,997	30,476	129,455	28.07	4,612
2016	178,401.23	26,311	32,078	167,731	28.09	5,971
2017	1,539.98	183	223	1,502	28.10	53

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MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2018	207,582.38	18,141	22,117	210,375	28.12	7,481
2019	465,747.58	25,059	30,552	491,085	28.14	17,451
2020	75,498.63	1,418	1,729	82,830	28.15	2,942
	52,256,060.31	30,157,234	36,767,645	21,759,143		792,577
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
1977	22,297,194.22	15,216,524	18,951,162	5,129,808	22.72	225,784
1978	9,161,460.81	6,199,421	7,720,964	2,173,414	22.75	95,535
1979	29,726,430.86	19,947,196	24,842,897	7,261,648	22.77	318,913
1980	28,699.00	19,082	23,765	7,230	22.80	317
1981	889.32	586	730	231	22.82	10
1983	12,143.15	7,842	9,767	3,348	22.87	146
1986	5,980,998.64	3,736,744	4,653,864	1,805,614	22.93	78,745
1988	116,788.39	71,186	88,657	37,474	22.97	1,631
1991	161,186.99	94,187	117,304	56,778	23.03	2,465
1992	471,007.51	270,948	337,448	171,241	23.05	7,429
1993	35,350.13	20,003	24,912	13,266	23.07	575
1994	410.71	228	284	160	23.08	7
1995	13,716.87	7,491	9,330	5,485	23.10	237
1996	18,801.57	10,069	12,540	7,765	23.12	336
1997	2,181,874.30	1,144,680	1,425,622	930,802	23.13	40,242
1998	435,117.00	223,243	278,034	191,892	23.15	8,289
2000	21,893.00	10,697	13,322	10,322	23.18	445
2002	152,945.14	70,611	87,941	77,239	23.21	3,328
2003	3,564,554.91	1,594,246	1,985,527	1,864,193	23.23	80,249
2004	313,182.83	135,383	168,610	169,627	23.24	7,299
2005	277,651.65	115,618	143,994	155,869	23.25	6,704
2006	2,763,984.08	1,104,160	1,375,157	1,609,945	23.27	69,185
2007	217,376.05	83,034	103,413	131,353	23.28	5,642
2008	4,102,665.36	1,491,700	1,857,812	2,573,066	23.29	110,479
2009	720,467.01	247,608	308,379	469,725	23.31	20,151
2010	64,750.57	20,914	26,047	43,884	23.32	1,882
2011	1,237,053.94	372,522	463,951	872,067	23.33	37,380
2012	2,414,261.09	670,311	834,827	1,772,575	23.35	75,913
2013	704,629.54	178,150	221,874	539,126	23.36	23,079

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2014	1,021,866.16	231,097	287,816	815,800	23.37	34,908
2015	1,139,001.70	225,567	280,929	949,193	23.38	40,599
2016	1,070,131.57	179,475	223,524	932,218	23.39	39,855
2017	1,004,285.46	135,427	168,665	915,963	23.41	39,127
2018	45,333,499.34	4,533,713	5,646,436	43,313,743	23.42	1,849,434
2019	2,478,844.23	155,007	193,051	2,484,101	23.43	106,022
2020	5,256,204.31	113,931	141,893	5,534,807	23.44	236,127
	144,501,317.41	58,638,601	73,030,451	83,030,972		3,568,469

SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -8						
1980	11,267,321.01	7,374,480	8,777,964	3,390,743	23.69	143,130
1981	81,948.00	53,129	63,240	25,264	23.71	1,066
1986	105,436.25	64,719	77,036	36,835	23.84	1,545
1987	86,522.01	52,459	62,443	31,001	23.86	1,299
1988	124,674.98	74,627	88,830	45,819	23.88	1,919
1989	78,578.26	46,400	55,231	29,634	23.90	1,240
1993	47,652.54	26,442	31,474	19,990	23.98	834
1998	6,068.64	3,047	3,627	2,927	24.07	122
2004	61,662.00	26,000	30,948	35,647	24.17	1,475
2005	250,931.07	101,828	121,208	149,798	24.19	6,193
2007	171,193.76	63,631	75,741	109,148	24.22	4,507
2008	45,294.07	16,012	19,059	29,858	24.23	1,232
2017	11,416.99	1,487	1,770	10,560	24.35	434
2019	15,253.25	919	1,094	15,380	24.37	631
2020	31,745.73	662	788	33,497	24.39	1,373
	12,385,698.56	7,905,842	9,410,453	3,966,101		167,000

RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
1991	51,755,445.09	27,048,472	51,693,334	2,132,329	26.65	80,012
1992	422,951.89	217,309	415,307	24,563	26.68	921

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
1993	264,279.63	133,399	254,944	19,907	26.70	746
1994	111,926.09	55,453	105,978	10,425	26.72	390
1995	73,129.69	35,512	67,868	8,187	26.75	306
1996	159,733.97	75,955	145,160	20,963	26.77	783
1997	111,910.00	52,045	99,465	16,921	26.79	632
1998	51,907.90	23,567	45,040	8,944	26.82	333
1999	397,407.09	175,918	336,203	77,100	26.84	2,873
2000	167,033.67	71,970	137,545	36,170	26.86	1,347
2001	264,601.80	110,735	211,630	63,556	26.88	2,364
2005	63,537.52	23,089	44,126	21,953	26.96	814
2006	192,166.83	66,847	127,754	72,100	26.98	2,672
2007	84,937.75	28,182	53,860	34,476	27.00	1,277
2008	97,584.33	30,721	58,712	42,776	27.02	1,583
2009	60,621.62	17,994	34,389	28,657	27.04	1,060
2010	368,343.06	102,485	195,863	187,214	27.05	6,921
2012	285,363.54	67,790	129,556	167,222	27.09	6,173
2013	840,665.54	181,048	346,008	528,285	27.11	19,487
2014	188,727.50	36,282	69,340	126,937	27.12	4,681
2015	128,720.33	21,560	41,204	92,665	27.14	3,414
2016	358,746.00	50,808	97,101	275,995	27.15	10,166
2018	67,024.46	5,589	10,681	59,024	27.19	2,171
2019	113,489.61	5,896	11,268	106,761	27.20	3,925
2020	1,830,208.19	32,301	61,732	1,841,685	27.22	67,659
	58,460,463.10	28,670,927	54,794,068	6,004,814		222,710

RIVER VALLEY 2

INTERIM SURVIVOR CURVE.. IOWA 105-R1.5

PROBABLE RETIREMENT YEAR.. 12-2048

NET SALVAGE PERCENT.. -5

2006	51,839.74	18,206	50,347	4,084	26.98	151
	51,839.74	18,206	50,347	4,084		151
	396,947,936.73	193,844,975	233,116,655	200,877,810		11,339,362

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 2.86

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -12						
1956	2,124.33	2,277	1,882	497	2.47	201
1957	366,412.07	392,583	324,542	85,840	2.47	34,753
1958	6,113,938.28	6,547,001	5,412,299	1,435,312	2.47	581,098
1982	665,929.04	697,025	576,219	169,621	2.48	68,396
1985	7,149.91	7,446	6,155	1,852	2.48	747
1987	220.19	228	188	58	2.48	23
1988	3,735.68	3,868	3,198	986	2.48	398
1989	19,300.05	19,937	16,482	5,134	2.48	2,070
1990	30,114.88	31,035	25,656	8,073	2.48	3,255
1991	3,529,928.86	3,628,660	2,999,754	953,766	2.48	384,583
1992	352,617.47	361,505	298,850	96,081	2.48	38,742
1993	294,799.85	301,365	249,134	81,042	2.48	32,678
1995	668,954.89	679,177	561,465	187,765	2.49	75,408
1996	28,586.66	28,920	23,908	8,109	2.49	3,257
1998	3,163.98	3,175	2,625	919	2.49	369
2000	76,470.80	75,997	62,825	22,822	2.49	9,165
2001	14,710.89	14,539	12,019	4,457	2.49	1,790
2004	390,486.75	378,159	312,618	124,727	2.49	50,091
2005	305,430.99	293,298	242,465	99,618	2.49	40,007
2006	135,104.44	128,509	106,236	45,081	2.49	18,105
2007	9,398.55	8,844	7,311	3,215	2.49	1,291
2008	93,906.79	87,275	72,149	33,027	2.49	13,264
2009	110,100.00	100,867	83,385	39,927	2.49	16,035
2010	471,613.45	424,890	351,250	176,957	2.49	71,067
2011	1,315,573.03	1,161,735	960,387	513,054	2.49	206,046
2012	891,086.62	768,134	635,004	363,013	2.49	145,788
2013	10,046.92	8,405	6,948	4,304	2.49	1,729
2014	302,442.05	243,645	201,417	137,318	2.49	55,148
2015	296,949.20	227,756	188,282	144,301	2.49	57,952
2016	216,498.65	155,227	128,324	114,155	2.49	45,845
2017	564,139.59	366,977	303,374	328,462	2.49	131,912
2018	449,112.17	250,487	207,074	295,932	2.49	118,848
2019	386,055.03	161,871	133,816	298,566	2.49	119,906
2020	2,309,449.98	432,529	357,565	2,229,019	2.49	895,188
	20,435,552.04	17,993,346	14,874,806	8,013,012		3,225,155

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -12						
1964	7,699,147.37	7,911,558	7,548,478	1,074,567	4.41	243,666
1966	87,221.36	89,386	85,284	12,404	4.42	2,806
1972	2,435.60	2,474	2,360	367	4.43	83
1985	12,346.78	12,172	11,613	2,215	4.44	499
1986	219,104.59	215,307	205,426	39,971	4.44	9,002
1987	220.19	216	206	41	4.44	9
1988	66,156.22	64,543	61,581	12,514	4.45	2,812
1989	14,540.89	14,133	13,484	2,801	4.45	629
1990	46,657.50	45,167	43,094	9,162	4.45	2,059
1991	442,184.00	426,224	406,664	88,583	4.45	19,906
1992	61,236.25	58,758	56,061	12,523	4.45	2,814
1993	191,361.45	182,723	174,337	39,987	4.45	8,986
1994	24,939.78	23,690	22,603	5,330	4.45	1,198
1995	684,738.76	646,825	617,141	149,767	4.45	33,656
1996	9,514.59	8,934	8,524	2,132	4.45	479
2000	142,587.00	129,933	123,970	35,727	4.46	8,011
2001	21,124.00	19,075	18,200	5,459	4.46	1,224
2005	2,107,381.32	1,815,683	1,732,357	627,910	4.46	140,787
2006	14,957.05	12,691	12,109	4,643	4.46	1,041
2007	715,152.41	596,371	569,002	231,969	4.46	52,011
2008	215,355.68	176,080	167,999	73,199	4.46	16,412
2010	387,635.60	301,801	287,951	146,201	4.46	32,780
2011	34,801.36	26,270	25,064	13,913	4.46	3,120
2012	679,985.82	494,763	472,057	289,527	4.46	64,916
2013	75,097.72	52,238	49,841	34,269	4.46	7,684
2014	77,847.98	51,217	48,867	38,323	4.46	8,593
2017	413,771.32	201,209	191,975	271,449	4.47	60,727
2018	44,680.44	17,717	16,904	33,138	4.47	7,413
2019	101,207.95	28,051	26,764	86,589	4.47	19,371
2020	132,950.94	14,710	14,035	134,870	4.47	30,172
	14,726,341.92	13,639,919	13,013,950	3,479,552		782,866

HORSESHOE LAKE 8
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -12

1956	592,536.32	594,476	512,268	151,373	6.28	24,104
1964	268,952.82	266,586	229,721	71,507	6.31	11,332

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
1965	1,256.75	1,243	1,071	336	6.32	53
1969	9,132,427.01	8,965,530	7,725,715	2,502,603	6.33	395,356
1971	1,671.75	1,634	1,408	464	6.34	73
1973	1,099.36	1,069	921	310	6.35	49
1974	2,403.03	2,332	2,010	682	6.35	107
1978	4,131.37	3,964	3,416	1,211	6.36	190
1979	5,671.31	5,425	4,675	1,677	6.36	264
1981	126,932.51	120,602	103,924	38,240	6.37	6,003
1983	12,422.64	11,718	10,098	3,816	6.37	599
1984	150,450.56	141,323	121,780	46,725	6.38	7,324
1985	7,579.80	7,091	6,110	2,379	6.38	373
1986	29,324.76	27,314	23,537	9,307	6.38	1,459
1987	264,260.84	245,021	211,138	84,834	6.38	13,297
1988	450,612.79	415,624	358,149	146,538	6.39	22,932
1989	16,021.43	14,702	12,669	5,275	6.39	826
1990	20,445.57	18,660	16,080	6,819	6.39	1,067
1991	66,104.57	59,982	51,687	22,350	6.39	3,498
1992	254,350.39	229,374	197,655	87,218	6.39	13,649
1993	197,782.97	177,185	152,683	68,834	6.39	10,772
1995	902,272.44	796,249	686,138	324,407	6.40	50,689
1996	56,709.44	49,641	42,776	20,738	6.40	3,240
1999	499,723.71	425,180	366,383	193,307	6.40	30,204
2000	90,204.77	75,870	65,378	35,651	6.41	5,562
2001	101,905.01	84,669	72,960	41,173	6.41	6,423
2002	138,435.74	113,517	97,819	57,229	6.41	8,928
2003	592,548.85	478,860	412,640	251,015	6.41	39,160
2004	303,055.36	240,973	207,650	131,772	6.41	20,557
2005	163,371.37	127,600	109,955	73,021	6.41	11,392
2006	48,036.73	36,779	31,693	22,108	6.41	3,449
2007	20,757.88	15,527	13,380	9,869	6.42	1,537
2008	141,255.03	103,006	88,762	69,444	6.42	10,817
2009	27,104.93	19,195	16,541	13,817	6.42	2,152
2010	13,986.61	9,577	8,253	7,412	6.42	1,155
2011	71,038.36	46,777	40,308	39,255	6.42	6,114
2012	273,634.81	171,985	148,202	158,269	6.42	24,652
2013	234,867.26	139,601	120,296	142,755	6.42	22,236
2014	144,162.93	79,906	68,856	92,606	6.43	14,402
2015	3,091,024.52	1,570,686	1,353,481	2,108,467	6.43	327,911
2017	27,460.52	10,658	9,184	21,572	6.43	3,355

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
2018	1,515,271.52	466,839	402,281	1,294,823	6.43	201,372
2019	105,474.64	21,982	18,942	99,189	6.43	15,426
2020	676,656.69	53,664	46,243	711,613	6.43	110,671
	20,845,397.67	16,449,596	14,174,833	9,172,013		1,434,731
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
1965	26,650.07	25,472	17,474	13,174	9.56	1,378
1971	5,137,419.20	4,822,786	3,308,449	2,599,583	9.62	270,227
1975	6,241,662.42	5,776,066	3,962,403	3,215,509	9.65	333,213
1978	127,214.01	116,279	79,768	66,528	9.67	6,880
1979	40,343.41	36,718	25,189	21,206	9.67	2,193
1981	20,807.16	18,752	12,864	11,064	9.69	1,142
1983	1,752,827.61	1,563,236	1,072,386	943,366	9.70	97,254
1984	124,268.00	110,215	75,608	67,300	9.70	6,938
1985	330,465.08	291,331	199,854	180,181	9.71	18,556
1986	10,170.00	8,911	6,113	5,583	9.71	575
1987	549,868.31	478,536	328,277	304,071	9.72	31,283
1988	120,455.26	104,123	71,429	67,095	9.72	6,903
1989	319,287.03	273,924	187,913	179,267	9.73	18,424
1991	2,264,819.08	1,912,177	1,311,761	1,292,781	9.74	132,729
1992	251,852.81	210,811	144,617	145,014	9.74	14,889
1995	874,168.52	710,029	487,083	518,211	9.76	53,095
1996	30,620.11	24,592	16,870	18,343	9.76	1,879
1997	538,244.26	427,196	293,058	325,923	9.76	33,394
1999	18,268.09	14,107	9,677	11,331	9.77	1,160
2001	71,693.39	53,619	36,783	45,665	9.78	4,669
2002	67,682.93	49,725	34,112	43,724	9.78	4,471
2003	44,870.17	32,332	22,180	29,421	9.78	3,008
2005	46,007.87	31,663	21,721	31,188	9.79	3,186
2006	184,052.06	123,370	84,632	127,028	9.79	12,975
2007	36,720.79	23,885	16,385	25,844	9.80	2,637
2008	3,502,857.00	2,203,996	1,511,950	2,516,336	9.80	256,769
2009	3,869.71	2,345	1,609	2,841	9.80	290
2010	1,962,537.75	1,138,164	780,785	1,476,134	9.81	150,472
2011	11,379.89	6,280	4,308	8,779	9.81	895

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
2012	1,934,063.50	1,007,261	690,985	1,533,188	9.81	156,288
2013	638,394.66	309,820	212,538	521,616	9.82	53,118
2014	264,161.80	117,918	80,892	222,894	9.82	22,698
2015	3,058,307.64	1,231,321	844,691	2,672,363	9.82	272,135
2016	20,349,383.76	7,156,034	4,909,066	18,492,725	9.83	1,881,254
2017	171,310.26	50,296	34,503	162,504	9.83	16,531
2018	687,614.91	156,214	107,163	683,594	9.83	69,542
2019	4,643,883.92	685,876	470,514	4,869,953	9.84	494,914
2020	1,844,374.54	98,649	67,674	2,053,357	9.84	208,674
	58,302,576.98	31,404,029	21,543,282	45,504,682		4,646,638

SEMINOLE 2
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -15

1971	4,316,856.38	3,908,957	2,822,353	2,142,031	11.44	187,240
1973	12,716,960.24	11,424,224	8,248,543	6,375,962	11.46	556,367
1974	32,929.04	29,450	21,264	16,605	11.48	1,446
1975	558,689.85	497,489	359,198	283,295	11.49	24,656
1986	47,313.57	39,537	28,547	25,864	11.59	2,232
1987	276,043.70	229,005	165,347	152,104	11.59	13,124
1988	14,514.84	11,944	8,624	8,068	11.60	696
1989	142,054.15	115,899	83,682	79,681	11.61	6,863
1990	44,674.04	36,136	26,091	25,284	11.61	2,178
1992	111,133.79	88,146	63,643	64,160	11.63	5,517
1993	39,588.74	31,076	22,438	23,089	11.63	1,985
1995	874,630.12	670,453	484,082	521,743	11.65	44,785
1996	75,570.32	57,207	41,305	45,601	11.65	3,914
1999	10,342.81	7,488	5,407	6,488	11.67	556
2000	540,283.34	384,526	277,636	343,690	11.67	29,451
2001	2,965.09	2,071	1,495	1,915	11.68	164
2002	23,603.99	16,159	11,667	15,477	11.68	1,325
2003	17,330.93	11,601	8,376	11,554	11.69	988
2005	21,913.32	13,942	10,066	15,134	11.70	1,294
2006	134,860.52	83,340	60,173	94,916	11.70	8,112
2007	38,349.74	22,919	16,548	27,554	11.71	2,353
2010	3,969,522.13	2,092,619	1,510,917	3,054,033	11.72	260,583
2011	10,159.93	5,069	3,660	8,024	11.73	684

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
2012	813,985.08	381,248	275,269	660,813	11.73	56,335
2014	98,541.85	39,123	28,248	85,075	11.74	7,247
2015	17,096,432.31	6,075,414	4,386,583	15,274,314	11.74	1,301,049
2016	50,903.77	15,683	11,323	47,216	11.75	4,018
2017	26,178.92	6,695	4,834	25,272	11.75	2,151
2018	602,006.02	117,339	84,721	607,586	11.76	51,665
2019	4,743,253.62	595,058	429,645	5,025,097	11.76	427,304
2020	60,534.31	2,727	1,969	67,646	11.77	5,747
	47,512,126.46	27,012,544	19,503,655	35,135,291		3,012,029

SEMINOLE 3
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -15

1971	68,055.36	59,512	50,718	27,546	13.23	2,082
1975	26,240,512.57	22,518,676	19,191,144	10,985,446	13.29	826,595
1976	321,163.94	274,142	233,633	135,706	13.31	10,196
1979	25,627.42	21,509	18,331	11,141	13.35	835
1980	190,880.14	159,243	135,712	83,800	13.36	6,272
1984	376,231.00	305,371	260,247	172,419	13.41	12,857
1985	22,929.44	18,468	15,739	10,630	13.42	792
1986	6,815.01	5,445	4,640	3,197	13.43	238
1987	6,689,295.49	5,299,956	4,516,794	3,175,896	13.44	236,302
1988	232,799.49	182,793	155,782	111,937	13.45	8,322
1989	269,715.72	209,813	178,809	131,364	13.46	9,760
1990	768,926.10	592,183	504,677	379,588	13.47	28,180
1991	43,541.06	33,181	28,278	21,794	13.48	1,617
1992	243,385.64	183,425	156,321	123,573	13.49	9,160
1993	58,340.02	43,449	37,029	30,062	13.50	2,227
1995	912,800.60	662,668	564,747	484,974	13.51	35,897
1996	2,779.63	1,989	1,695	1,501	13.52	111
1997	76,203.70	53,699	45,764	41,870	13.53	3,095
1999	4,638.00	3,160	2,693	2,641	13.54	195
2001	3,159.98	2,070	1,764	1,870	13.56	138
2002	941.85	603	514	569	13.56	42
2003	833,553.41	521,193	444,178	514,409	13.57	37,908
2004	1,642,623.54	1,000,140	852,352	1,036,665	13.58	76,338
2005	915,135.45	541,442	461,434	590,971	13.58	43,518

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SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -15						
2007	248,263.59	137,247	116,966	168,537	13.60	12,392
2009	76,489.03	38,858	33,116	54,846	13.61	4,030
2010	5,038.07	2,432	2,073	3,721	13.62	273
2011	5,086,787.54	2,318,161	1,975,612	3,874,194	13.62	284,449
2012	29,683.83	12,636	10,769	23,368	13.63	1,714
2013	4,508.40	1,772	1,510	3,675	13.64	269
2014	646,178.14	230,927	196,803	546,301	13.64	40,051
2015	41,613.42	13,220	11,267	36,589	13.65	2,681
2016	365.81	100	85	335	13.65	25
2017	15,603,788.20	3,517,094	2,997,381	14,946,975	13.66	1,094,215
2018	634,122.15	108,139	92,160	637,081	13.67	46,604
2019	4,309,336.93	472,282	402,494	4,553,243	13.67	333,083
2020	570,751.46	22,251	18,963	637,401	13.68	46,594
	67,206,981.13	39,569,249	33,722,193	43,565,835		3,219,057

MUSKOGEE 4
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2042
NET SALVAGE PERCENT.. -11

1977	47,056,578.09	33,539,204	20,016,068	32,216,734	20.26	1,590,165
1983	20,047.55	13,559	8,092	14,161	20.46	692
1987	10,888.89	7,055	4,210	7,876	20.57	383
1988	432,579.13	276,987	165,305	314,858	20.59	15,292
1989	804,386.81	508,507	303,475	589,394	20.62	28,584
1990	654,620.79	408,409	243,737	482,892	20.64	23,396
1991	20,087.87	12,356	7,374	14,924	20.67	722
1992	88,764.49	53,804	32,110	66,419	20.69	3,210
1993	70,135.71	41,854	24,978	52,872	20.71	2,553
1994	124,084.84	72,812	43,454	94,280	20.74	4,546
1995	1,197,724.43	690,742	412,232	917,242	20.76	44,183
1996	42,640.39	24,134	14,403	32,928	20.78	1,585
1997	414,563.90	230,083	137,313	322,853	20.80	15,522
1998	91,571.34	49,751	29,691	71,953	20.82	3,456
2000	270,024.04	140,062	83,588	216,138	20.85	10,366
2001	779,494.03	393,882	235,067	630,171	20.87	30,195
2002	1,012,486.78	497,466	296,886	826,975	20.89	39,587
2003	418,829.94	199,587	119,113	345,788	20.91	16,537
2004	4,628,255.25	2,134,472	1,273,845	3,863,519	20.92	184,681

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MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -11						
2005	1,561,115.36	694,331	414,374	1,318,464	20.94	62,964
2006	253,881.89	108,542	64,777	217,031	20.96	10,355
2007	382,757.57	156,748	93,547	331,314	20.97	15,799
2008	11,222.26	4,377	2,612	9,845	20.99	469
2009	521,730.04	192,859	115,098	464,023	21.01	22,086
2010	204,714.48	71,242	42,517	184,716	21.02	8,788
2011	2,316,452.07	752,197	448,908	2,122,354	21.04	100,872
2012	5,115,692.82	1,536,694	917,093	4,761,326	21.05	226,191
2014	475,790.10	117,017	69,835	458,292	21.08	21,741
2015	17,075,002.90	3,683,565	2,198,337	16,754,916	21.10	794,072
2016	319,281.46	58,576	34,958	319,444	21.11	15,132
2017	932,389.95	137,970	82,340	952,613	21.13	45,083
2018	4,133,826.89	455,551	271,871	4,316,677	21.14	204,195
2019	30,886,510.96	2,127,667	1,269,783	33,014,244	21.16	1,560,219
2020	651,922.43	15,717	9,380	714,254	21.17	33,739
	122,980,055.45	49,407,779	29,486,373	107,021,489		5,137,360

MUSKOGEE 5
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2043
NET SALVAGE PERCENT.. -12

1975	49,160.83	35,329	31,670	23,390	21.01	1,113
1978	47,242,446.00	33,161,778	29,727,180	23,184,360	21.13	1,097,225
1980	413,243.94	285,142	255,610	207,224	21.20	9,775
1984	136,227.33	90,402	81,039	71,536	21.34	3,352
1987	29,999.72	19,245	17,252	16,348	21.43	763
1989	787,099.98	492,408	441,409	440,143	21.48	20,491
1991	102,184.81	62,141	55,705	58,742	21.54	2,727
1992	176,326.43	105,643	94,701	102,784	21.56	4,767
1993	3,380,419.50	1,992,722	1,786,334	1,999,736	21.59	92,623
1994	123,397.46	71,525	64,117	74,088	21.61	3,428
1995	856,503.36	487,709	437,196	522,087	21.63	24,137
1996	189,930.40	106,091	95,103	117,619	21.66	5,430
1997	275,031.91	150,531	134,940	173,095	21.68	7,984
1998	29,038.75	15,558	13,947	18,577	21.70	856
2000	79,132.23	40,411	36,226	52,403	21.74	2,410
2001	438,519.68	218,092	195,504	295,638	21.76	13,586
2002	320,993.93	155,123	139,057	220,456	21.78	10,122

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MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -12						
2003	577,118.40	270,416	242,409	403,964	21.80	18,530
2004	3,341,944.81	1,513,960	1,357,158	2,385,821	21.82	109,341
2005	4,741,917.35	2,070,048	1,855,651	3,455,296	21.84	158,210
2006	210,623.55	88,311	79,165	156,734	21.86	7,170
2007	408,826.69	164,134	147,134	310,751	21.87	14,209
2009	58,493.03	21,156	18,965	46,547	21.91	2,124
2010	130,700.68	44,473	39,867	106,518	21.93	4,857
2011	4,215,947.23	1,338,506	1,199,876	3,521,985	21.94	160,528
2012	1,117,552.50	327,434	293,521	958,137	21.96	43,631
2013	27,688,262.02	7,392,677	6,627,010	24,383,843	21.98	1,109,365
2014	69,793.22	16,712	14,981	63,187	21.99	2,873
2015	570,964.81	119,724	107,324	532,157	22.01	24,178
2016	177,823.25	31,635	28,359	170,804	22.03	7,753
2017	384,288.89	55,311	49,582	380,821	22.04	17,279
2018	91,154.29	9,715	8,709	93,384	22.06	4,233
2019	18,113,440.63	1,201,399	1,076,969	19,210,085	22.08	870,022
2020	130,497.07	3,044	2,729	143,428	22.09	6,493
	116,659,004.68	52,158,505	46,756,397	83,901,688		3,861,585

MUSKOGEE 6
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -12

1961	9,405.73	6,837	7,982	2,552	24.67	103
1977	9,497,301.30	6,140,302	7,169,064	3,467,913	25.88	134,000
1982	2,690,303.64	1,652,647	1,929,536	1,083,604	26.17	41,406
1984	166,129,646.80	99,688,155	116,390,169	69,675,036	26.28	2,651,257
1987	2,828,567.12	1,632,214	1,905,679	1,262,316	26.43	47,761
1988	391,904.78	222,934	260,285	178,648	26.48	6,747
1989	3,276,643.85	1,836,645	2,144,361	1,525,480	26.52	57,522
1990	10,271.56	5,668	6,618	4,887	26.57	184
1991	684,618.13	371,655	433,923	332,849	26.61	12,508
1992	1,410,142.41	752,612	878,707	700,653	26.65	26,291
1995	859,071.52	432,837	505,356	456,804	26.77	17,064
1996	632,918.00	312,108	364,399	344,469	26.81	12,849
1997	7,888.28	3,804	4,441	4,394	26.84	164
1998	203,581.40	95,808	111,860	116,151	26.88	4,321
1999	593,596.81	272,320	317,945	346,883	26.91	12,890

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MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2000	41,206.90	18,382	21,462	24,690	26.95	916
2001	336,374.53	145,730	170,146	206,593	26.98	7,657
2002	1,054,429.63	442,754	516,934	664,027	27.01	24,584
2003	1,638,287.63	664,704	776,070	1,058,812	27.04	39,157
2004	282,358.14	110,381	128,875	187,367	27.08	6,919
2005	4,781,899.52	1,795,293	2,096,081	3,259,646	27.11	120,238
2006	3,705,805.94	1,331,564	1,554,658	2,595,845	27.14	95,646
2007	283,028.79	96,946	113,189	203,804	27.17	7,501
2008	7,395,432.46	2,404,190	2,806,994	5,475,890	27.19	201,394
2009	2,654,308.93	813,811	950,159	2,022,667	27.22	74,308
2010	1,195,274.75	343,084	400,565	938,143	27.25	34,427
2011	8,732,411.32	2,325,560	2,715,190	7,065,110	27.28	258,985
2012	21,739,980.63	5,317,043	6,207,874	18,140,904	27.31	664,259
2013	13,556,008.18	3,010,735	3,515,161	11,667,568	27.33	426,914
2014	2,343,833.29	463,723	541,416	2,083,677	27.36	76,158
2015	7,712,116.55	1,326,558	1,548,813	7,088,758	27.39	258,808
2016	7,394,040.73	1,075,247	1,255,397	7,025,929	27.41	256,327
2017	1,547,147.96	179,952	210,102	1,522,704	27.44	55,492
2018	442,359.90	37,981	44,344	451,099	27.46	16,427
2019	12,454,375.79	662,154	773,093	13,175,808	27.49	479,295
2020	1,080,600.60	19,473	22,736	1,187,537	27.52	43,152
	289,597,143.50	136,011,811	158,799,585	165,549,216		6,173,631

SOONER 1
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2044
NET SALVAGE PERCENT.. -8

1978	44,677,604.94	29,764,614	32,111,565	16,140,248	21.95	735,319
1979	31,084,063.53	20,530,216	22,149,031	11,421,757	21.99	519,407
1980	33,537,732.98	21,951,224	23,682,086	12,538,665	22.03	569,163
1981	182,102.79	118,068	127,378	69,293	22.07	3,140
1982	342,159.73	219,672	236,993	132,539	22.11	5,995
1983	117,503.14	74,666	80,553	46,350	22.15	2,093
1984	901,245.00	566,701	611,386	361,959	22.18	16,319
1985	793,787.69	493,714	532,644	324,647	22.21	14,617
1986	1,464,722.22	900,307	971,297	610,603	22.25	27,443
1987	41,026.64	24,917	26,882	17,427	22.28	782
1988	294,726.42	176,729	190,664	127,640	22.31	5,721

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SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
1989	715,787.40	423,523	456,918	316,132	22.34	14,151
1990	75,871.27	44,271	47,762	34,179	22.37	1,528
1991	370,228.66	212,863	229,647	170,200	22.40	7,598
1992	1,317,790.83	745,878	804,691	618,523	22.43	27,576
1993	16,732.55	9,316	10,051	8,021	22.46	357
1994	52,579.65	28,779	31,048	25,738	22.48	1,145
1995	1,712,368.69	919,926	992,463	856,896	22.51	38,067
1996	187,395.40	98,755	106,542	95,845	22.53	4,254
1997	2,099,784.01	1,083,766	1,169,221	1,098,545	22.56	48,694
1998	85,024.39	42,924	46,309	45,518	22.58	2,016
1999	50,846.96	25,081	27,059	27,856	22.60	1,233
2000	49,535.86	23,824	25,703	27,796	22.62	1,229
2001	303,803.59	142,130	153,337	174,771	22.65	7,716
2002	163,225.28	74,180	80,029	96,254	22.67	4,246
2003	1,104,520.08	486,374	524,725	668,157	22.69	29,447
2004	4,003,223.44	1,703,798	1,838,143	2,485,338	22.71	109,438
2005	2,288,978.77	938,507	1,012,509	1,459,588	22.73	64,214
2006	12,694,048.80	4,995,083	5,388,947	8,320,626	22.75	365,742
2007	2,173,655.94	817,675	882,149	1,465,399	22.77	64,357
2008	3,806,914.74	1,362,869	1,470,332	2,641,136	22.79	115,890
2009	2,171,732.33	735,469	793,461	1,552,010	22.81	68,041
2010	1,352,273.49	430,104	464,018	996,438	22.83	43,646
2011	4,414,518.56	1,309,205	1,412,436	3,355,244	22.85	146,838
2012	10,541,046.74	2,885,131	3,112,625	8,271,706	22.86	361,842
2013	2,942,482.65	733,042	790,843	2,387,039	22.88	104,329
2014	23,496,267.46	5,240,391	5,653,598	19,722,371	22.90	861,239
2015	14,210,749.07	2,771,011	2,989,506	12,358,103	22.92	539,184
2016	4,185,610.82	691,088	745,581	3,774,879	22.94	164,554
2017	11,253,878.95	1,503,595	1,622,154	10,532,035	22.95	458,912
2018	266,568,579.16	26,411,402	28,493,951	259,400,115	22.97	11,292,996
2019	2,226,420.88	137,083	147,892	2,256,643	22.99	98,158
2020	51,060,256.38	1,080,844	1,166,069	53,979,008	23.01	2,345,893
	541,132,807.88	132,928,715	143,410,194	441,013,239		19,294,529

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -8						
1979	1,667,488.49	1,083,864	1,370,366	430,522	22.81	18,874
1980	99,167,431.39	63,851,370	80,729,449	26,371,377	22.86	1,153,604
1982	91,704.85	57,897	73,201	25,840	22.94	1,126
1983	49,824.11	31,129	39,357	14,453	22.98	629
1984	18,717.75	11,567	14,625	5,591	23.02	243
1985	133,644.55	81,670	103,258	41,078	23.05	1,782
1986	13,541.51	8,177	10,338	4,286	23.09	186
1987	219,755.29	131,031	165,667	71,669	23.13	3,099
1988	678,717.18	399,552	505,167	227,847	23.16	9,838
1989	820,059.88	476,204	602,081	283,584	23.19	12,229
1990	491,602.03	281,313	355,674	175,257	23.23	7,544
1991	87,538.06	49,350	62,395	32,146	23.26	1,382
1992	862,312.27	478,482	604,961	326,336	23.29	14,012
1993	11,058.11	6,033	7,628	4,315	23.32	185
1995	1,083,376.42	570,140	720,847	449,199	23.37	19,221
1996	44,083.21	22,737	28,747	18,863	23.40	806
1997	203,858.15	102,928	130,135	90,031	23.43	3,843
1998	14,426.03	7,125	9,008	6,572	23.45	280
1999	13,504.51	6,508	8,228	6,357	23.48	271
2000	13,699.48	6,437	8,139	6,657	23.50	283
2001	118,700.49	54,259	68,601	59,595	23.52	2,534
2002	226,009.66	100,238	126,734	117,356	23.55	4,983
2003	5,314.62	2,283	2,886	2,853	23.57	121
2004	6,394,671.44	2,653,587	3,355,020	3,551,225	23.59	150,539
2005	4,414,838.11	1,763,216	2,229,294	2,538,731	23.62	107,482
2006	65,664.32	25,162	31,813	39,104	23.64	1,654
2007	7,453,251.62	2,728,141	3,449,281	4,600,231	23.66	194,431
2008	2,568,723.18	894,048	1,130,375	1,643,846	23.68	69,419
2009	258,893.58	85,218	107,744	171,861	23.70	7,252
2010	2,136,462.81	660,349	834,902	1,472,478	23.72	62,077
2011	388,868.63	111,874	141,446	278,532	23.74	11,733
2012	2,607,844.50	692,035	874,963	1,941,509	23.76	81,713
2013	14,836,318.87	3,579,268	4,525,390	11,497,835	23.78	483,509
2014	1,803,959.79	389,129	491,989	1,456,288	23.80	61,189
2015	3,292,059.01	620,919	785,049	2,770,375	23.82	116,305
2016	3,272,087.34	521,809	659,741	2,874,114	23.84	120,558
2017	173,516.90	22,284	28,174	159,224	23.86	6,673

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -8						
2018	1,662,940.23	158,405	200,277	1,595,699	23.88	66,822
2019	205,469,535.40	12,196,014	15,419,833	206,487,265	23.90	8,639,635
2020	3,621,734.12	73,809	93,319	3,818,154	23.92	159,622
	366,457,737.89	94,995,561	120,106,103	275,668,253		11,597,688
RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
1991	172,530,109.76	88,570,885	173,980,598	5,450,716	25.78	211,432
1992	681,766.07	344,060	675,840	33,197	25.82	1,286
1993	1,214,609.73	602,064	1,182,640	80,554	25.86	3,115
1994	1,608,372.69	782,392	1,536,860	135,848	25.90	5,245
1995	532,227.57	253,876	498,691	54,826	25.93	2,114
1996	1,112,101.51	519,272	1,020,011	136,575	25.97	5,259
1997	858,467.01	392,093	770,192	122,614	26.00	4,716
1998	547,209.82	244,098	479,484	89,614	26.03	3,443
1999	1,136,518.54	494,268	970,895	211,084	26.06	8,100
2000	394,332.74	166,839	327,723	82,383	26.10	3,156
2001	1,208,127.62	496,651	975,576	280,877	26.13	10,749
2002	212,888.32	84,802	166,577	54,827	26.16	2,096
2003	85,723.72	33,025	64,871	24,281	26.19	927
2004	321,950.33	119,627	234,984	99,844	26.21	3,809
2005	653,284.95	233,271	458,216	221,200	26.24	8,430
2006	1,758,651.25	601,411	1,181,357	647,640	26.27	24,653
2007	2,691,180.98	877,433	1,723,550	1,075,279	26.30	40,885
2008	4,905,204.28	1,518,997	2,983,780	2,117,633	26.32	80,457
2009	1,576,970.34	460,591	904,743	735,306	26.35	27,905
2010	3,242,820.62	886,706	1,741,765	1,630,769	26.38	61,818
2011	1,468,985.49	373,411	733,495	794,250	26.40	30,085
2012	1,351,706.68	315,878	620,482	785,293	26.43	29,712
2013	1,414,069.69	300,053	589,397	881,236	26.45	33,317
2014	1,009,283.51	190,733	374,659	674,996	26.48	25,491
2015	3,869,172.75	638,720	1,254,644	2,769,296	26.50	104,502
2016	1,558,626.42	216,513	425,298	1,195,673	26.53	45,069
2017	2,845,816.88	317,452	623,574	2,336,076	26.55	87,988

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
2018	569,850.24	46,819	91,967	500,677	26.58	18,837
2019	411,270.28	20,950	41,152	386,569	26.60	14,533
2020	1,487,771.00	26,288	51,638	1,495,644	26.62	56,185
	213,259,070.79	100,129,178	196,684,658	25,104,775		955,314
RIVER VALLEY 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -5						
1991	109,142,726.46	56,568,784	104,416,560	10,183,303	25.78	395,008
1997	206,938.39	95,425	176,139	41,147	26.00	1,583
2004	147,545.73	55,351	102,169	52,754	26.21	2,013
2005	347,110.80	125,136	230,980	133,486	26.24	5,087
2006	303,411.27	104,756	193,362	125,220	26.27	4,767
2007	784,235.22	258,151	476,504	346,943	26.30	13,192
2008	75,808.20	23,701	43,748	35,851	26.32	1,362
2009	173,355.29	51,119	94,357	87,666	26.35	3,327
2010	431,501.28	119,123	219,881	233,195	26.38	8,840
2011	941,870.76	241,723	446,180	542,784	26.40	20,560
2012	353,480.82	83,398	153,939	217,216	26.43	8,219
2013	1,021,199.26	218,773	403,819	668,441	26.45	25,272
2014	387,103.00	73,858	136,330	270,129	26.48	10,201
2015	362,703.09	60,450	111,581	269,258	26.50	10,161
2016	794,179.74	111,383	205,594	628,294	26.53	23,682
2017	367,330.18	41,370	76,362	309,335	26.55	11,651
2018	880,862.71	73,068	134,871	790,034	26.58	29,723
2020	905,853.02	16,160	29,829	921,317	26.62	34,610
	117,627,215.22	58,321,729	107,652,205	15,856,371		609,258
	1,996,742,011.61	770,021,961	919,728,233	1,258,985,416		63,949,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 3.20

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -12						
1956	31,902.97	34,067	24,857	10,874	2.41	4,512
1958	5,147,401.70	5,490,614	4,006,215	1,758,875	2.42	726,808
1968	3,519.20	3,730	2,722	1,220	2.44	500
1980	52,891.32	55,372	40,402	18,836	2.46	7,657
1988	8,393.05	8,667	6,324	3,076	2.47	1,245
1990	21,697.95	22,306	16,276	8,026	2.47	3,249
1991	34,251.79	35,125	25,629	12,733	2.47	5,155
1992	53,741.37	54,965	40,105	20,085	2.47	8,132
1993	4,732.18	4,826	3,521	1,779	2.47	720
1998	62,577.68	62,659	45,719	24,368	2.48	9,826
2000	14,601.41	14,482	10,567	5,787	2.48	2,333
2006	80,055.18	76,020	55,468	34,194	2.48	13,788
2010	76,812.10	69,096	50,416	35,614	2.48	14,360
2011	78,873.15	69,549	50,746	37,592	2.48	15,158
2013	1,236,402.30	1,033,260	753,916	630,855	2.48	254,377
2014	160,544.44	129,193	94,265	85,544	2.48	34,494
2015	481,242.85	368,714	269,031	269,961	2.48	108,855
2016	216,569.16	155,251	113,279	129,279	2.48	52,129
2017	7,597.62	4,930	3,597	4,912	2.49	1,973
2019	35,848.34	14,904	10,875	29,275	2.49	11,757
2020	2,966,054.85	546,233	398,558	2,923,424	2.49	1,174,066
	10,775,710.61	8,253,963	6,022,487	6,046,309		2,451,094

HORSESHOE LAKE 7
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. -12

1964	6,912,648.80	7,062,559	5,970,330	1,771,837	4.29	413,016
1966	241,275.82	245,925	207,893	62,336	4.30	14,497
1988	129,352.85	125,686	106,249	38,627	4.40	8,779
1989	33,299.29	32,238	27,252	10,043	4.40	2,282
1990	61,402.35	59,216	50,058	18,712	4.40	4,253
1991	122,584.96	117,681	99,482	37,814	4.41	8,575
1992	53,564.36	51,194	43,277	16,715	4.41	3,790
1993	171,585.77	163,221	137,979	54,197	4.41	12,290
1994	4,906.92	4,644	3,926	1,570	4.41	356
1996	42,943.48	40,164	33,953	14,144	4.42	3,200
2000	42,177.73	38,296	32,374	14,866	4.43	3,356

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -12						
2006	7,234.47	6,116	5,170	2,932	4.44	660
2009	89,948.60	71,659	60,577	40,166	4.44	9,046
2012	626,583.51	454,483	384,197	317,577	4.44	71,526
2014	6,720.63	4,403	3,722	3,805	4.45	855
2016	12,555.99	6,959	5,883	8,180	4.45	1,838
2017	5,629.88	2,731	2,309	3,997	4.45	898
	8,564,415.41	8,487,175	7,174,628	2,417,517		559,217

HORSESHOE LAKE 8
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -12

1956	4,097.03	4,080	2,801	1,788	5.92	302
1964	121,793.78	119,864	82,285	54,124	6.05	8,946
1968	5,174,094.95	5,055,604	3,470,593	2,324,393	6.10	381,048
1969	2,025,027.54	1,974,321	1,355,341	912,690	6.12	149,132
1971	27,815.45	27,007	18,540	12,613	6.14	2,054
1974	169,531.22	163,460	112,213	77,662	6.17	12,587
1985	824,859.13	767,159	526,643	397,200	6.27	63,349
1986	51,604.80	47,798	32,813	24,985	6.27	3,985
1987	172,087.72	158,643	108,906	83,832	6.28	13,349
1988	56,012.00	51,378	35,270	27,463	6.29	4,366
1989	26,733.13	24,401	16,751	13,190	6.29	2,097
1990	74,699.03	67,797	46,542	37,121	6.30	5,892
1991	679,326.37	613,135	420,908	339,938	6.30	53,958
1992	474,513.81	425,568	292,146	239,310	6.31	37,926
1994	12,593.93	11,141	7,648	6,457	6.32	1,022
1996	278,173.19	242,233	166,289	145,265	6.33	22,949
2000	1,220,807.44	1,021,663	701,356	665,949	6.35	104,874
2001	340,800.37	281,787	193,442	188,254	6.35	29,646
2003	1,057,098.01	849,875	583,426	600,524	6.36	94,422
2005	67,691.36	52,621	36,123	39,691	6.36	6,241
2006	6,132.78	4,670	3,206	3,663	6.37	575
2009	518,110.13	365,503	250,912	329,371	6.37	51,707
2011	325,959.13	213,634	146,656	218,418	6.38	34,235
2012	1,525,114.49	954,468	655,227	1,052,901	6.38	165,032
2013	80,645.78	47,696	32,743	57,581	6.39	9,011
2014	418,471.28	230,997	158,576	310,112	6.39	48,531

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
2015	246,834.17	124,949	85,776	190,679	6.39	29,840
2017	948,392.82	366,385	251,518	810,682	6.40	126,669
2019	10,997,410.04	2,275,091	1,561,815	10,755,285	6.40	1,680,513
2020	127,311.17	10,141	6,962	135,627	6.40	21,192
	28,053,742.05	16,553,069	11,363,424	20,056,767		3,165,450
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
1971	1,482,169.75	1,380,829	1,277,249	427,246	9.13	46,796
1972	61,739.52	57,320	53,020	17,980	9.16	1,963
1975	11,091,070.82	10,186,566	9,422,444	3,332,287	9.23	361,028
1977	11,189.14	10,193	9,428	3,439	9.28	371
1978	3,796.94	3,444	3,186	1,181	9.30	127
1981	12,022.18	10,755	9,948	3,877	9.36	414
1984	34,540.76	30,400	28,120	11,602	9.42	1,232
1985	60,915.31	53,290	49,293	20,760	9.44	2,199
1987	5,371.19	4,640	4,292	1,885	9.47	199
1988	3,626.27	3,111	2,878	1,293	9.48	136
1991	13,698.93	11,479	10,618	5,136	9.53	539
1992	1,075.49	894	827	410	9.54	43
1994	4,538.19	3,700	3,422	1,796	9.56	188
1996	3,953,522.70	3,152,215	2,915,759	1,630,792	9.59	170,051
1999	1,942.64	1,489	1,377	857	9.62	89
2000	5,131.73	3,875	3,584	2,317	9.63	241
2003	9,150.87	6,547	6,056	4,468	9.65	463
2004	274,727.04	192,326	177,899	138,037	9.66	14,290
2005	531,197.68	362,989	335,760	275,117	9.67	28,451
2006	1,539,652.59	1,025,213	948,309	822,291	9.67	85,035
2007	35,631.92	23,029	21,302	19,675	9.68	2,033
2008	12,380.62	7,739	7,158	7,079	9.69	731
2010	2,731,590.39	1,575,502	1,457,319	1,684,010	9.70	173,609
2012	751,230.83	388,416	359,280	504,636	9.72	51,917
2013	2,082,018.54	1,005,735	930,292	1,464,029	9.72	150,620
2015	54,322.44	21,689	20,062	42,409	9.74	4,354
2016	4,559,913.10	1,595,666	1,475,971	3,767,929	9.74	386,851
2017	42,385.22	12,382	11,453	37,290	9.75	3,825

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
2018	71,907.06	16,225	15,008	67,685	9.75	6,942
2019	480,873.43	70,668	65,367	487,637	9.76	49,963
2020	72,502.71	3,827	3,540	79,838	9.77	8,172
	29,995,836.00	21,222,153	19,630,222	14,864,989		1,552,872
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1970	10,304,977.00	9,295,708	8,549,730	3,300,994	10.70	308,504
1973	2,841,276.93	2,532,844	2,329,584	937,885	10.81	86,761
1974	97,533.08	86,564	79,617	32,546	10.85	3,000
1984	34,099.77	28,674	26,373	12,842	11.15	1,152
1985	37,162.76	31,029	28,539	14,198	11.18	1,270
1986	75,726.42	62,787	57,748	29,337	11.20	2,619
1988	9,839.54	8,030	7,386	3,930	11.25	349
1990	2,078,586.82	1,667,430	1,533,619	856,756	11.29	75,886
1991	167,112.05	132,792	122,135	70,043	11.31	6,193
1992	7,732.52	6,084	5,596	3,297	11.33	291
1994	7,402.35	5,699	5,242	3,271	11.36	288
1999	6,399.54	4,596	4,227	3,132	11.44	274
2000	5,131.74	3,622	3,331	2,570	11.46	224
2001	1,532,554.30	1,061,974	976,751	785,687	11.47	68,499
2002	38,229.89	25,964	23,880	20,084	11.48	1,749
2003	829,139.66	550,872	506,665	446,846	11.49	38,890
2004	114,948.52	74,564	68,580	63,611	11.50	5,531
2005	546,750.41	345,153	317,455	311,308	11.52	27,023
2006	426,069.53	261,164	240,206	249,774	11.53	21,663
2007	7,834.86	4,647	4,274	4,736	11.54	410
2008	12,665.90	7,242	6,661	7,905	11.55	684
2009	31,049.47	17,029	15,662	20,044	11.56	1,734
2010	5,108,320.36	2,673,046	2,458,535	3,416,034	11.57	295,249
2012	4,035,134.83	1,876,673	1,726,070	2,914,335	11.59	251,453
2013	13,720.19	5,917	5,442	10,336	11.60	891
2014	4,094.49	1,616	1,486	3,222	11.60	278
2015	518,453.45	183,207	168,505	427,717	11.61	36,840
2016	67,465.62	20,670	19,011	58,574	11.62	5,041
2017	11,389.65	2,888	2,656	10,442	11.63	898

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
2018	346,391.58	67,150	61,761	336,589	11.64	28,917
2019	13,215,234.60	1,651,211	1,518,702	13,678,818	11.65	1,174,147
2020	192,695.90	8,587	7,898	213,702	11.66	18,328
	42,725,123.73	22,705,433	20,883,327	28,250,565		2,465,036
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -15						
1975	127,559.89	108,647	120,406	26,287	12.47	2,108
1980	97,344.29	80,576	89,297	22,649	12.68	1,786
1985	41,328.17	33,023	36,597	10,930	12.86	850
1987	14,698,124.03	11,547,515	12,797,358	4,105,485	12.93	317,516
1988	22,780.42	17,739	19,659	6,539	12.96	505
1989	64,287.97	49,587	54,954	18,977	12.99	1,461
1992	6,346.45	4,743	5,256	2,042	13.07	156
1999	6,189.71	4,181	4,634	2,485	13.23	188
2000	185,490.17	122,926	136,231	77,083	13.25	5,818
2002	6,564.78	4,170	4,621	2,928	13.28	220
2003	14,310.16	8,873	9,833	6,623	13.30	498
2004	8,582.72	5,181	5,742	4,128	13.32	310
2005	421,075.70	247,014	273,750	210,488	13.33	15,791
2007	6,275,221.35	3,441,551	3,814,047	3,402,458	13.36	254,675
2008	12,342.32	6,502	7,206	6,988	13.38	522
2009	635,958.01	320,405	355,084	376,268	13.39	28,101
2011	6,579,178.02	2,971,644	3,293,279	4,272,775	13.42	318,389
2012	373,404.95	157,767	174,843	254,573	13.43	18,956
2014	199,316.20	70,671	78,320	150,894	13.46	11,211
2015	31,401.22	9,904	10,976	25,135	13.47	1,866
2016	38,648.58	10,520	11,659	32,787	13.48	2,432
2017	197,084.97	44,221	49,007	177,640	13.49	13,168
2019	205,958.31	22,224	24,629	212,223	13.52	15,697
2020	352,776.97	13,619	15,093	390,600	13.53	28,869
	30,601,275.36	19,303,203	21,392,481	13,798,986		1,041,093

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -11						
1974	2,372.06	1,730	1,703	930	17.96	52
1976	399,011.85	286,616	282,132	160,772	18.18	8,843
1977	4,513,372.06	3,215,267	3,164,960	1,844,883	18.29	100,868
1987	363,461.91	234,372	230,705	172,738	19.21	8,992
1988	600,283.38	382,265	376,284	290,031	19.29	15,035
1989	584,237.19	367,170	361,425	287,078	19.37	14,821
1990	909,855.25	564,132	555,305	454,634	19.44	23,387
1991	125,453.61	76,683	75,483	63,770	19.51	3,269
1992	66,990.35	40,326	39,695	34,664	19.58	1,770
1993	43,670.05	25,870	25,465	23,009	19.65	1,171
1995	271,032.15	155,104	152,677	148,168	19.77	7,495
1996	8,215.76	4,614	4,542	4,578	19.83	231
1997	90,614.03	49,870	49,090	51,492	19.89	2,589
1998	15,876.91	8,555	8,421	9,202	19.94	461
2000	22,591.79	11,608	11,426	13,651	20.05	681
2001	30,066.76	15,046	14,811	18,564	20.10	924
2002	2,920,364.57	1,421,541	1,399,299	1,842,305	20.14	91,475
2003	222,367.12	104,929	103,287	143,540	20.19	7,109
2004	454,519.86	207,563	204,315	300,202	20.23	14,839
2005	12,926,862.23	5,695,189	5,606,081	8,742,736	20.27	431,314
2006	340,099.53	144,039	141,785	235,725	20.31	11,606
2007	4,700,238.01	1,905,606	1,875,790	3,341,474	20.35	164,200
2009	168,447.38	61,670	60,705	126,271	20.42	6,184
2010	2,057,597.48	708,956	697,864	1,586,070	20.46	77,521
2011	2,914,932.20	938,381	923,699	2,311,876	20.49	112,829
2012	595,849.73	177,141	174,369	487,024	20.53	23,723
2013	18,793,812.34	5,098,461	5,018,689	15,842,442	20.56	770,547
2014	303,356.11	73,904	72,748	263,978	20.59	12,821
2015	10,582,645.46	2,262,891	2,227,485	9,519,251	20.62	461,651
2016	609,485.39	110,700	108,968	567,561	20.65	27,485
2017	587,652.69	86,227	84,878	567,417	20.68	27,438
2018	209,913.16	22,925	22,566	210,437	20.71	10,161
2019	46,712.32	3,191	3,141	48,710	20.74	2,349
2020	550,249.08	13,236	13,029	597,748	20.77	28,779
	67,032,209.77	24,475,778	24,092,824	50,312,929		2,472,620

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MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -12						
1978	16,700,587.36	11,729,878	14,329,770	4,374,888	19.04	229,774
1988	46,383.53	29,261	35,747	16,203	20.02	809
1991	99,063.05	59,909	73,188	37,763	20.26	1,864
1992	33,008.59	19,651	24,007	12,963	20.34	637
1993	2,092,216.08	1,225,326	1,496,916	846,366	20.41	41,468
1995	76,771.64	43,386	53,002	32,982	20.55	1,605
1999	442,679.25	229,670	280,576	215,225	20.80	10,347
2002	1,404,226.61	672,061	821,021	751,713	20.96	35,864
2004	1,351,121.25	606,256	740,631	772,625	21.05	36,704
2005	8,173,670.37	3,534,465	4,317,868	4,836,642	21.10	229,225
2006	3,746,228.45	1,556,717	1,901,759	2,294,017	21.14	108,515
2007	1,098,963.42	437,009	533,871	696,968	21.18	32,907
2009	8,149.07	2,922	3,570	5,557	21.26	261
2010	118,013.85	39,778	48,595	83,581	21.30	3,924
2011	10,009,171.03	3,147,284	3,844,870	7,365,402	21.34	345,145
2012	9,601.90	2,787	3,405	7,349	21.38	344
2013	4,046,710.99	1,071,666	1,309,198	3,223,119	21.41	150,543
2014	25,538.45	6,055	7,397	21,206	21.45	989
2015	242,107.63	50,368	61,532	209,629	21.48	9,759
2016	94,476.18	16,655	20,347	85,467	21.52	3,972
2017	1,708,299.79	243,333	297,267	1,616,029	21.55	74,990
2018	163,594.74	17,223	21,040	162,186	21.59	7,512
2020	130,394.59	2,973	3,632	142,410	21.65	6,578
	51,820,977.82	24,744,633	30,229,206	27,810,289		1,333,736

MUSKOGEE 6
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -12

1982	1,192,917.15	739,513	716,487	619,580	23.20	26,706
1984	36,903,123.84	22,300,823	21,606,445	19,725,054	23.51	839,007
1987	3,747,668.81	2,171,855	2,104,230	2,093,159	23.95	87,397
1992	20,613.74	10,998	10,656	12,432	24.60	505
1995	1,019,362.48	512,434	496,478	645,208	24.94	25,870
1996	3,138.01	1,543	1,495	2,020	25.05	81
2001	10,034.29	4,321	4,186	7,052	25.53	276
2003	313,002.21	126,111	122,184	228,378	25.70	8,886
2005	9,099,176.49	3,392,610	3,286,975	6,904,103	25.85	267,083

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MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2006	4,906,493.21	1,750,409	1,695,907	3,799,366	25.93	146,524
2007	22,082.83	7,507	7,273	17,460	26.00	672
2009	138,064.79	41,989	40,682	113,951	26.13	4,361
2010	163,740.63	46,579	45,129	138,261	26.20	5,277
2011	989,198.88	261,421	253,281	854,622	26.26	32,545
2012	5,990,203.00	1,455,188	1,409,878	5,299,149	26.32	201,335
2013	561,100.78	123,619	119,770	508,663	26.38	19,282
2014	446,982.59	87,759	85,026	415,594	26.44	15,718
2015	7,770,249.30	1,327,507	1,286,173	7,416,507	26.50	279,868
2016	13,591,803.24	1,953,392	1,892,569	13,330,250	26.56	501,892
2018	4,147.19	352	341	4,304	26.67	161
2019	5,782,919.79	304,931	295,436	6,181,434	26.72	231,341
2020	775,934.13	14,052	13,614	855,432	26.77	31,955
	93,451,957.38	36,634,913	35,494,215	69,171,977		2,726,742

SOONER 1
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 12-2044
NET SALVAGE PERCENT.. -8

1978	351,068.93	234,397	311,179	67,975	19.67	3,456
1979	5,694,491.91	3,766,414	5,000,194	1,149,857	19.79	58,103
1980	7,179,065.70	4,704,137	6,245,091	1,508,299	19.90	75,794
1982	67,030.68	43,030	57,126	15,268	20.13	758
1983	328,964.99	208,888	277,314	77,968	20.24	3,852
1984	395,661.31	248,513	329,919	97,395	20.34	4,788
1985	2,836.64	1,761	2,338	726	20.45	36
1992	2,763.15	1,556	2,066	918	21.08	44
1994	1,422,025.50	773,284	1,026,592	509,196	21.24	23,973
1996	2,117.52	1,108	1,471	816	21.38	38
1997	437,463.39	224,131	297,551	174,910	21.45	8,154
2000	4,860,870.02	2,318,023	3,077,348	2,172,392	21.64	100,388
2002	756,691.84	340,857	452,513	364,714	21.76	16,761
2003	2,683,029.88	1,170,949	1,554,522	1,343,150	21.81	61,584
2005	8,769,486.17	3,562,439	4,729,403	4,741,643	21.91	216,415
2006	431,459.51	168,250	223,364	242,612	21.96	11,048
2007	43,441.48	16,193	21,497	25,419	22.01	1,155
2008	170,567.67	60,525	80,351	103,862	22.05	4,710
2010	12,128.38	3,824	5,077	8,022	22.14	362

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SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2011	1,413,689.58	415,392	551,464	975,321	22.18	43,973
2012	22,059.38	5,982	7,942	15,883	22.22	715
2013	354,988.12	87,677	116,398	266,989	22.26	11,994
2014	541,640.60	119,750	158,977	425,995	22.30	19,103
2015	130,826.85	25,289	33,573	107,720	22.34	4,822
2016	353,543.25	57,896	76,861	304,965	22.38	13,627
2017	3,282,544.83	434,458	576,775	2,968,373	22.41	132,458
2018	187,689.27	18,389	24,413	178,292	22.45	7,942
2019	23,109.65	1,403	1,863	23,096	22.49	1,027
2020	310,693.66	6,573	8,726	326,823	22.52	14,513
	40,231,949.86	19,021,088	25,251,908	18,198,598		841,593

SOONER 2

INTERIM SURVIVOR CURVE.. IOWA 60-R1

PROBABLE RETIREMENT YEAR.. 12-2045

NET SALVAGE PERCENT.. -8

1980	18,160,902.91	11,727,468	13,867,552	5,746,223	20.53	279,894
1982	22,101.32	13,973	16,523	7,347	20.78	354
1984	2,384.11	1,474	1,743	832	21.01	40
1985	6,862.28	4,191	4,956	2,455	21.12	116
1987	3,420.54	2,036	2,408	1,287	21.34	60
1988	39,580.68	23,239	27,480	15,267	21.44	712
1989	1,323.33	766	906	523	21.54	24
1996	329,299.12	168,792	199,594	156,049	22.14	7,048
1997	851,769.75	427,133	505,078	414,833	22.22	18,669
1999	709,169.42	339,257	401,166	364,737	22.36	16,312
2002	341,368.73	150,185	177,591	191,087	22.55	8,474
2004	155,232.80	63,808	75,452	92,199	22.67	4,067
2005	5,004,000.37	1,981,224	2,342,767	3,061,553	22.72	134,751
2007	10,024,528.49	3,635,103	4,298,454	6,528,037	22.83	285,941
2010	2,942,045.23	900,891	1,065,290	2,112,119	22.97	91,951
2013	553,292.45	132,323	156,470	441,086	23.10	19,095
2015	2,836.00	530	627	2,436	23.19	105
2016	781,201.65	123,408	145,928	697,770	23.23	30,037
2017	22,460.96	2,860	3,382	20,876	23.27	897

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SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -8						
2018	376,388.92	35,492	41,969	364,531	23.31	15,638
2019	141,612.33	8,300	9,815	143,127	23.35	6,130
2020	8,454,332.47	168,552	199,310	8,931,369	23.39	381,846
	48,926,113.86	19,911,005	23,544,460	29,295,743		1,302,161
RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
1991	35,870,567.15	18,398,645	37,305,390			
1992	29,599.92	14,921	30,784			
1993	390,751.04	193,352	406,381			
1994	60,364.83	29,288	62,779			
1996	211,472.37	98,380	216,276	3,656	24.34	150
1997	74,370.82	33,810	74,327	3,019	24.44	124
1998	100,245.34	44,475	97,773	6,483	24.53	264
1999	170,155.18	73,573	161,741	15,221	24.62	618
2000	51,311.43	21,587	47,456	5,908	24.70	239
2001	136,818.36	55,856	122,792	19,499	24.79	787
2002	31,614.73	12,516	27,515	5,365	24.86	216
2003	82,280.00	31,474	69,192	16,380	24.94	657
2004	500,498.80	184,566	405,744	114,774	25.01	4,589
2005	418,065.15	148,089	325,554	109,233	25.09	4,354
2006	305,799.43	103,767	228,118	89,913	25.15	3,575
2007	833,812.80	269,628	592,742	274,423	25.22	10,881
2008	1,052,404.86	323,130	710,359	384,142	25.28	15,195
2009	60,792.83	17,588	38,665	24,560	25.35	969
2010	361,417.94	97,987	215,412	160,463	25.41	6,315
2011	58,575.43	14,772	32,474	28,444	25.46	1,117
2012	213,475.64	49,487	108,791	113,224	25.52	4,437
2013	128,310.90	26,972	59,294	74,149	25.58	2,899
2014	618,318.66	115,981	254,969	388,082	25.63	15,142
2015	2,543,433.32	415,821	914,128	1,731,042	25.68	67,408
2016	218,810.71	30,143	66,265	161,298	25.74	6,266

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
2017	737,311.86	81,573	179,328	587,477	25.79	22,779
2018	360,011.29	29,376	64,579	309,832	25.84	11,990
2020	460,202.51	7,983	17,550	461,061	25.94	17,774
	46,080,793.30	20,924,740	42,836,379	5,087,646		198,745
RIVER VALLEY 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -5						
1991	24,078,041.41	12,468,802	23,367,564	1,914,380	23.81	80,402
1996	956,510.36	449,260	841,950	162,386	24.34	6,672
1997	14,934.60	6,855	12,847	2,834	24.44	116
1998	54,625.00	24,468	45,855	11,501	24.53	469
1999	27,673.46	12,081	22,641	6,416	24.62	261
2000	108,256.08	45,982	86,174	27,495	24.70	1,113
2001	225,394.86	92,903	174,108	62,557	24.79	2,523
2003	165,239.93	63,816	119,596	53,905	24.94	2,161
2006	654,891.07	224,362	420,473	267,163	25.15	10,623
2009	85,714.41	25,037	46,921	43,079	25.35	1,699
2010	294,498.27	80,611	151,072	158,152	25.41	6,224
2012	665,351.52	155,722	291,836	406,783	25.52	15,940
2013	185,638.19	39,397	73,833	121,087	25.58	4,734
2014	143,762.00	27,225	51,022	99,928	25.63	3,899
2015	178,207.66	29,415	55,126	131,992	25.68	5,140
2017	148,652.13	16,604	31,117	124,967	25.79	4,846
2018	177,839.35	14,651	27,457	159,274	25.84	6,164
2020	29,389.94	515	965	29,894	25.94	1,152
	28,194,620.24	13,777,706	25,820,558	3,783,794		154,138
	526,454,725.39	256,014,859	293,736,120	289,096,109		20,264,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 3.85

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -12						
1958	812,277.36	872,005	628,415	281,335	2.45	114,831
1979	90,244.80	95,144	68,566	32,508	2.48	13,108
1985	48,137.58	50,273	36,230	17,685	2.49	7,102
1987	29,686.84	30,886	22,258	10,991	2.49	4,414
1990	100,674.95	104,044	74,980	37,776	2.49	15,171
1991	37,233.63	38,383	27,661	14,041	2.49	5,639
2002	22,921.23	22,593	16,282	9,390	2.49	3,771
2003	136,349.26	133,497	96,205	56,506	2.49	22,693
2004	291,332.56	283,098	204,016	122,276	2.49	49,107
2005	65,073.41	62,704	45,188	27,694	2.49	11,122
2006	22,258.40	21,248	15,312	9,617	2.49	3,862
2009	52,745.00	48,457	34,921	24,154	2.50	9,662
2010	169,784.31	153,363	110,522	79,637	2.50	31,855
2011	116,534.51	103,167	74,348	56,171	2.50	22,468
2012	251,201.15	217,111	156,462	124,883	2.50	49,953
2014	14,058.32	11,357	8,184	7,561	2.50	3,024
2015	62,493.07	48,037	34,618	35,374	2.50	14,150
2016	677,621.60	487,108	351,037	407,899	2.50	163,160
2018	175,399.03	98,027	70,644	125,803	2.50	50,321
2019	60,142.52	25,154	18,127	49,232	2.50	19,693
2020	34,816.32	6,499	4,684	34,311	2.50	13,724
	3,270,985.85	2,912,155	2,098,661	1,564,844		628,830

HORSESHOE LAKE 7
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. -12

1964	1,225,375.40	1,265,687	973,151	399,269	4.37	91,366
1966	27,820.73	28,664	22,039	9,120	4.38	2,082
1984	62,369.38	62,002	47,672	22,182	4.45	4,985
1987	7,881.45	7,762	5,968	2,859	4.45	642
1990	98,767.58	96,152	73,929	36,691	4.46	8,227
1991	42,627.88	41,324	31,773	15,970	4.46	3,581
1996	42,011.07	39,662	30,495	16,557	4.47	3,704
2004	123,527.17	108,494	83,418	54,932	4.48	12,262
2006	58,619.87	50,017	38,457	27,198	4.48	6,071
2011	13,330.00	10,110	7,773	7,156	4.49	1,594
2012	66,481.77	48,583	37,354	37,105	4.49	8,264

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -12						
2013	21,026.96	14,687	11,292	12,258	4.49	2,730
2015	157,884.36	97,115	74,669	102,161	4.49	22,753
2017	161,808.11	79,130	60,841	120,384	4.49	26,812
2018	76,167.92	30,432	23,398	61,910	4.49	13,788
2019	55,538.93	15,577	11,977	50,227	4.49	11,186
	2,241,238.58	1,995,398	1,534,205	975,982		220,047
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
1964	38,742.35	38,709	34,779	8,613	6.22	1,385
1969	1,098,092.70	1,086,622	976,288	253,576	6.28	40,378
1971	20,993.92	20,684	18,584	4,929	6.30	782
1984	6,902.65	6,537	5,873	1,858	6.39	291
1987	13,006.61	12,158	10,923	3,644	6.40	569
1990	385,245.64	354,422	318,434	113,041	6.42	17,608
1991	48,238.92	44,126	39,646	14,382	6.42	2,240
1992	2,398.17	2,180	1,959	727	6.42	113
2000	72,659.78	61,609	55,353	26,026	6.45	4,035
2004	174,525.48	139,842	125,643	69,826	6.46	10,809
2005	150,135.53	118,164	106,166	61,986	6.46	9,595
2010	29,741.16	20,527	18,443	14,867	6.47	2,298
2011	22,128.94	14,680	13,189	11,595	6.47	1,792
2012	368,193.73	233,191	209,513	202,864	6.47	31,355
2015	104,863.60	53,653	48,205	69,242	6.48	10,685
2017	22,780.93	8,915	8,010	17,505	6.48	2,701
2018	79,889.93	24,838	22,316	67,161	6.48	10,364
2019	79,568.58	16,660	14,968	74,148	6.48	11,443
2020	43,187.58	3,465	3,113	45,257	6.48	6,984
	2,761,296.20	2,260,982	2,031,405	1,061,247		165,427

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
1971	87,765.21	83,519	71,199	29,731	9.50	3,130
1975	1,774,644.60	1,664,571	1,419,033	621,808	9.58	64,907
1978	75,197.40	69,663	59,387	27,090	9.63	2,813
1980	16,409.05	15,058	12,837	6,034	9.67	624
1985	69,375.18	61,973	52,831	26,950	9.73	2,770
1986	82,495.08	73,213	62,413	32,456	9.75	3,329
1988	76,897.99	67,329	57,397	31,035	9.77	3,177
1991	72,794.58	62,255	53,072	30,642	9.80	3,127
1992	50,304.08	42,643	36,353	21,497	9.81	2,191
1993	6,023.30	5,059	4,313	2,614	9.82	266
2001	30,394.00	23,016	19,621	15,332	9.88	1,552
2003	195,861.09	142,827	121,759	103,481	9.89	10,463
2005	44,314.57	30,869	26,316	24,646	9.90	2,489
2006	66,342.02	44,986	38,350	37,943	9.91	3,829
2008	12,662.02	8,067	6,877	7,684	9.91	775
2010	200,717.00	117,861	100,476	130,349	9.92	13,140
2012	677,868.30	357,010	304,348	475,200	9.93	47,855
2013	59,947.33	29,461	25,115	43,824	9.93	4,413
2016	9,576.70	3,411	2,908	8,105	9.94	815
2018	32,294.74	7,410	6,317	30,822	9.95	3,098
2019	204,177.89	30,581	26,070	208,735	9.95	20,978
	3,846,062.13	2,940,782	2,506,992	1,915,979		195,741

SEMINOLE 2
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -15

1973	1,028,995.66	940,097	269,956	913,389	11.32	80,688
1974	4,012.37	3,650	1,048	3,566	11.35	314
1986	142,138.49	120,738	34,671	128,788	11.62	11,083
1992	84,837.58	68,349	19,627	77,936	11.72	6,650
1993	62,545.68	49,858	14,317	57,610	11.73	4,911
2003	5,788.19	3,934	1,130	5,527	11.83	467
2004	6,265.12	4,156	1,193	6,011	11.84	508
2005	117,704.12	76,018	21,829	113,531	11.85	9,581
2008	8,166.88	4,776	1,371	8,020	11.87	676
2010	251,866.64	134,657	38,668	250,979	11.89	21,108
2012	31,165.85	14,800	4,250	31,591	11.90	2,655

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
2014	52,509.04	21,128	6,067	54,318	11.91	4,561
2016	2,809.24	877	252	2,979	11.92	250
2018	54,397.95	10,731	3,081	59,476	11.93	4,985
2019	431,144.65	54,723	15,714	480,102	11.93	40,243
2020	49,619.15	2,296	659	56,403	11.93	4,728
	2,333,966.61	1,510,788	433,835	2,250,227		193,408

SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -15						
1975	80,412.04	70,426	76,149	16,325	13.13	1,243
1987	3,652,992.71	2,949,565	3,189,262	1,011,679	13.50	74,939
1992	56,634.18	43,494	47,029	18,101	13.60	1,331
1994	16,586.43	12,427	13,437	5,638	13.64	413
2000	13,359.71	9,091	9,830	5,534	13.73	403
2004	239,054.65	148,129	160,167	114,746	13.78	8,327
2005	32,970.83	19,843	21,456	16,461	13.79	1,194
2007	647,459.86	364,166	393,760	350,819	13.81	25,403
2008	8,688.59	4,695	5,077	4,915	13.82	356
2010	4,936.84	2,424	2,621	3,056	13.84	221
2011	208,980.57	96,732	104,593	135,735	13.85	9,800
2013	3,665.57	1,466	1,585	2,630	13.86	190
2016	47,609.37	13,269	14,347	40,403	13.88	2,911
2017	3,028.14	693	749	2,733	13.89	197
2019	293,455.09	32,475	35,114	302,359	13.90	21,752
	5,309,834.58	3,768,895	4,075,175	2,031,134		148,680

MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -11						
1975	42,023.44	31,578	25,684	20,962	19.62	1,068
1977	16,253,711.91	12,020,590	9,776,976	8,264,644	19.82	416,985
1989	80,261.92	52,428	42,642	46,448	20.72	2,242
1990	230,521.59	148,528	120,806	135,073	20.78	6,500

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -11						
1992	25,158.42	15,745	12,806	15,120	20.88	724
1993	33,654.66	20,731	16,862	20,495	20.93	979
1996	35,960.93	21,000	17,080	22,836	21.07	1,084
1997	8,533.86	4,885	3,973	5,499	21.11	260
2002	1,483.10	750	610	1,036	21.30	49
2003	367,391.78	180,168	146,540	261,265	21.34	12,243
2006	25,143.23	11,057	8,993	18,916	21.43	883
2007	91,625.82	38,551	31,356	70,349	21.46	3,278
2008	400,933.97	160,783	130,773	314,263	21.48	14,630
2010	88,773.77	31,739	25,815	72,724	21.53	3,378
2011	1,125,200.29	375,254	305,214	943,759	21.56	43,774
2012	1,728,417.35	532,933	433,462	1,485,081	21.58	68,817
2013	108,324.08	30,465	24,779	95,461	21.60	4,419
2014	153,775.43	38,800	31,558	139,133	21.62	6,435
2015	12,595,006.02	2,787,843	2,267,499	11,712,958	21.64	541,264
2016	135,145.32	25,376	20,640	129,372	21.66	5,973
2017	73,260.61	11,108	9,035	72,285	21.68	3,334
2018	258,981.53	29,282	23,817	263,653	21.69	12,156
2019	45,953.34	3,235	2,631	48,377	21.71	2,228
2020	287,899.41	7,190	5,848	313,720	21.72	14,444
	34,197,141.78	16,580,019	13,485,398	24,473,429		1,167,147

MUSKOGEE 5
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 12-2043
NET SALVAGE PERCENT.. -12

1978	9,740,149.79	7,108,502	7,398,394	3,510,574	20.69	169,675
1995	2,202.59	1,296	1,349	1,118	21.92	51
2003	401,205.90	193,791	201,694	247,657	22.26	11,126
2006	25,135.70	10,863	11,306	16,846	22.36	753
2011	106,734.25	34,817	36,237	83,305	22.51	3,701
2012	94,175.91	28,371	29,528	75,949	22.53	3,371
2013	1,148,258.90	315,481	328,347	957,703	22.55	42,470
2017	9,704.60	1,430	1,488	9,381	22.64	414
2018	116,485.60	12,729	13,248	117,216	22.66	5,173
2020	279,888.62	6,627	6,897	306,578	22.69	13,512
	11,923,941.86	7,713,907	8,028,488	5,326,327		250,246

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
1984	80,902.42	51,080	61,854	28,756	25.91	1,110
1987	40,254,806.71	24,392,545	29,537,649	15,547,735	26.29	591,393
1992	59,673.04	33,336	40,368	26,466	26.83	986
1994	62,533.46	33,631	40,725	29,313	27.01	1,085
1995	258,124.23	135,960	164,638	124,461	27.10	4,593
2003	107,633.85	45,470	55,061	65,489	27.69	2,365
2006	40,828.22	15,261	18,480	27,248	27.87	978
2011	119,408.99	33,004	39,966	93,773	28.11	3,336
2012	108,603.80	27,562	33,376	88,261	28.16	3,134
2013	718,899.35	165,389	200,274	604,893	28.20	21,450
2014	149,095.21	30,537	36,978	130,008	28.24	4,604
2015	803,074.01	143,083	173,263	726,179	28.28	25,678
2018	482,099.38	42,748	51,765	488,186	28.38	17,202
2019	8,351.43	460	557	8,797	28.41	310
2020	20,883.60	396	480	22,910	28.44	806
	43,274,917.70	25,150,462	30,455,433	18,012,475		679,030

SOONER 1
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 12-2044
NET SALVAGE PERCENT.. -8

1979	295,581.69	203,342	237,621	81,607	21.56	3,785
1980	22,029,966.65	15,013,220	17,544,122	6,248,242	21.66	288,469
1983	10,835.82	7,161	8,368	3,334	21.95	152
1991	27,484.77	16,384	19,146	10,538	22.56	467
1996	64,268.92	35,051	40,960	28,451	22.86	1,245
2000	7,358.77	3,658	4,275	3,673	23.05	159
2001	3,202.60	1,549	1,810	1,649	23.10	71
2002	5,907.64	2,774	3,242	3,139	23.14	136
2003	4,614.44	2,098	2,452	2,532	23.18	109
2004	225,732.96	99,162	115,879	127,913	23.22	5,509
2006	81,200.28	32,969	38,527	49,169	23.29	2,111
2007	27,704.91	10,749	12,561	17,360	23.33	744
2008	306,133.37	113,004	132,054	198,570	23.36	8,500
2011	301,331.24	92,057	107,576	217,862	23.45	9,290
2012	43,210.17	12,167	14,218	32,449	23.48	1,382
2013	6,842.72	1,755	2,051	5,339	23.50	227

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2015	14,737.36	2,960	3,459	12,457	23.55	529
2016	359,303.01	61,024	71,311	316,736	23.58	13,432
2017	107,788.28	14,773	17,263	99,148	23.60	4,201
2018	30,538.71	3,100	3,623	29,359	23.62	1,243
2019	124,736.06	7,886	9,215	125,500	23.64	5,309
2020	741,736.91	16,254	18,994	782,082	23.66	33,055
	24,820,217.28	15,753,097	18,408,726	8,397,109		380,125

SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -8						
1980	11,290,361.31	7,588,437	8,143,550	4,050,040	22.43	180,564
1983	7,767.80	5,059	5,429	2,960	22.74	130
1986	174,969.14	109,977	118,022	70,945	23.02	3,082
1995	31,465.05	17,172	18,428	15,554	23.68	657
1996	17,664.84	9,448	10,139	8,939	23.74	377
2001	12,735.52	6,025	6,466	7,289	24.00	304
2003	243,554.63	108,196	116,111	146,928	24.10	6,097
2007	479,093.20	181,071	194,317	323,104	24.26	13,318
2011	54,300.38	16,113	17,292	41,353	24.39	1,695
2012	116,680.81	31,908	34,242	91,773	24.42	3,758
2013	195,397.04	48,570	52,123	158,906	24.45	6,499
2015	15,067.38	2,925	3,139	13,134	24.51	536
2016	77,999.45	12,812	13,749	70,490	24.53	2,874
2018	19,933.46	1,951	2,094	19,434	24.58	791
2019	123,701.68	7,534	8,085	125,513	24.60	5,102
2020	298,153.06	6,282	6,742	315,264	24.62	12,805
	13,158,844.75	8,153,480	8,749,927	5,461,625		238,589

RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
1991	29,120,645.67	15,620,943	30,285,471			
1992	746,047.00	393,314	775,889			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
1993	33,686.27	17,443	35,034			
1995	37,483.95	18,652	38,983			
1996	816,607.63	397,629	849,272			
1997	485,647.25	231,228	505,073			
1998	62,475.00	29,033	64,974			
1999	271,526.10	122,971	282,387			
2000	2,330.26	1,026	2,423			
2001	57,596.41	24,637	59,900			
2002	64,595.23	26,775	67,179			
2003	25,182.84	10,088	26,190			
2005	4,686.46	1,738	4,874			
2007	1,150,151.97	389,254	1,196,158			
2008	1,247,504.64	400,431	1,297,405			
2010	598,578.61	169,643	580,251	42,270	27.15	1,557
2011	576,825.70	151,912	519,604	80,295	27.19	2,953
2012	164,783.20	39,886	136,427	34,947	27.23	1,283
2013	1,283,982.63	281,677	963,456	371,886	27.27	13,637
2015	644,929.33	109,939	376,038	294,688	27.34	10,779
2016	2,065,732.73	296,947	1,015,685	1,132,677	27.37	41,384
2017	187,367.87	21,624	73,963	120,899	27.40	4,412
2020	1,358,474.37	24,738	84,615	1,328,199	27.49	48,316
	41,006,841.12	18,781,528	39,241,253	3,405,862		124,321

RIVER VALLEY 2
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 12-2048
NET SALVAGE PERCENT.. -5

2011	549,431.48	146,089	500,269	76,634	27.19	2,818
2020	151,425.44	2,784	9,534	149,463	27.49	5,437
	700,856.92	148,873	509,802	226,097		8,255
	188,846,145.36	107,670,366	131,559,301	75,102,337		4,399,846

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 2.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -12						
1958	5,071.41	5,391	4,435	1,245	2.41	517
1963	1,492.15	1,581	1,301	370	2.43	152
1968	2,581.46	2,726	2,243	648	2.44	266
1970	841.41	887	730	213	2.44	87
1971	9,954.55	10,489	8,630	2,519	2.44	1,032
1975	7,906.60	8,298	6,827	2,028	2.45	828
1978	7,207.17	7,539	6,203	1,869	2.45	763
1979	10,069.92	10,520	8,655	2,623	2.45	1,071
1980	257,928.28	269,120	221,413	67,467	2.45	27,538
1981	4,026.12	4,195	3,451	1,058	2.45	432
1982	14,265.56	14,839	12,208	3,769	2.46	1,532
1983	4,991.36	5,184	4,265	1,325	2.46	539
1984	107,349.44	111,315	91,582	28,649	2.46	11,646
1985	33,237.70	34,407	28,308	8,919	2.46	3,626
1989	26,500.86	27,217	22,392	7,289	2.46	2,963
1990	23,920.05	24,510	20,165	6,625	2.46	2,693
1991	7,346.64	7,509	6,178	2,050	2.46	833
1992	33,546.69	34,199	28,136	9,436	2.46	3,836
1993	36,893.54	37,490	30,844	10,477	2.47	4,242
1994	3,012.12	3,051	2,510	863	2.47	349
1995	992.72	1,002	824	287	2.47	116
1998	734.07	733	603	219	2.47	89
1999	17,513.37	17,401	14,316	5,299	2.47	2,145
2000	19,532.80	19,311	15,888	5,989	2.47	2,425
2001	37.30	37	30	11	2.47	4
2002	50,109.90	48,974	40,292	15,831	2.47	6,409
2004	89,016.69	85,778	70,572	29,127	2.47	11,792
2005	16,731.87	15,989	13,155	5,585	2.47	2,261
2006	31,340.31	29,669	24,410	10,692	2.47	4,329
2007	65,176.10	61,041	50,220	22,777	2.47	9,221
2008	54,255.84	50,189	41,292	19,475	2.47	7,885
2009	78,962.75	72,014	59,248	29,190	2.47	11,818
2011	523,514.94	460,292	378,695	207,641	2.47	84,065
2012	16,226.59	13,910	11,444	6,730	2.48	2,714
2013	55,061.13	45,820	37,697	23,971	2.48	9,666
2014	17,031.60	13,644	11,225	7,850	2.48	3,165
2015	193,408.01	147,477	121,334	95,283	2.48	38,421
2016	3,290.83	2,347	1,931	1,755	2.48	708
2017	65,592.90	42,426	34,905	38,559	2.48	15,548

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -12						
2018	16,956.85	9,399	7,733	11,259	2.48	4,540
2019	111,098.04	46,109	37,935	86,495	2.48	34,877
2020	24,033.59	4,441	3,654	23,264	2.48	9,381
	2,048,761.23	1,808,470	1,487,880	806,733		326,524
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -12						
1964	6,736.82	6,840	6,551	994	4.27	233
1975	9,088.77	9,079	8,696	1,484	4.33	343
1987	988,158.30	957,837	917,401	189,337	4.37	43,327
2018	119,624.01	47,079	45,091	88,887	4.43	20,065
	1,123,607.90	1,020,835	977,739	280,702		63,968
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
1969	2,037.13	1,969	1,991	291	6.07	48
1972	2,397.02	2,301	2,326	358	6.11	59
1986	1,830.00	1,680	1,698	351	6.22	56
1987	1,624,608.42	1,484,671	1,500,935	318,627	6.23	51,144
1988	13,898.40	12,638	12,776	2,790	6.24	447
1989	29,449.59	26,647	26,939	6,045	6.24	969
1990	65,253.30	58,711	59,354	13,730	6.25	2,197
1991	74,000.24	66,208	66,933	15,947	6.25	2,552
1994	14,570.15	12,778	12,918	3,401	6.27	542
1998	3,788.98	3,212	3,247	996	6.29	158
2000	65,836.49	54,650	55,249	18,488	6.29	2,939
2003	7,205.12	5,743	5,806	2,264	6.31	359
2007	13,647.46	10,078	10,188	5,097	6.32	806
2009	43,719.24	30,578	30,913	18,053	6.32	2,856
2011	29,178.66	18,962	19,170	13,510	6.33	2,134
2013	96,504.97	56,643	57,263	50,822	6.33	8,029
2015	15,766.43	7,915	8,002	9,657	6.34	1,523

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
2016	12,390.40	5,554	5,615	8,262	6.34	1,303
2018	132,954.90	40,347	40,789	108,121	6.35	17,027
2020	95,308.12	7,502	7,584	99,161	6.35	15,616
	2,344,345.02	1,908,787	1,929,696	695,970		110,764
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
1970	10,222.04	9,424	7,663	4,093	9.01	454
1971	17,341.62	15,935	12,957	6,986	9.04	773
1972	1,059.49	970	789	430	9.06	47
1975	391,297.40	354,535	288,269	161,723	9.13	17,713
1978	16,188.45	14,490	11,782	6,835	9.19	744
1979	13,249.90	11,807	9,600	5,637	9.21	612
1980	1,378,751.21	1,222,866	994,301	591,263	9.23	64,059
1981	3,511.12	3,099	2,520	1,518	9.25	164
1982	8,713.46	7,651	6,221	3,800	9.27	410
1983	28,053.15	24,499	19,920	12,341	9.29	1,328
1984	27,013.31	23,456	19,072	11,993	9.31	1,288
1985	15,917.58	13,744	11,175	7,130	9.32	765
1986	10,241.74	8,787	7,145	4,633	9.34	496
1987	3,789.93	3,231	2,627	1,731	9.35	185
1990	32,591.32	27,173	22,094	15,386	9.40	1,637
1991	18,972.95	15,692	12,759	9,060	9.41	963
1992	11,898.94	9,757	7,933	5,750	9.42	610
1996	629.22	495	402	321	9.47	34
1998	8,475.83	6,505	5,289	4,458	9.49	470
1999	20,362.42	15,409	12,529	10,888	9.50	1,146
2000	5,063.32	3,773	3,068	2,755	9.51	290
2001	46,755.08	34,268	27,863	25,905	9.52	2,721
2002	44,342.96	31,921	25,955	25,040	9.53	2,627
2003	35,688.53	25,200	20,490	20,552	9.53	2,157
2004	101,550.03	70,168	57,053	59,730	9.54	6,261
2005	104,226.78	70,308	57,167	62,694	9.55	6,565
2006	49,352.79	32,414	26,356	30,400	9.56	3,180
2007	112,994.28	72,084	58,611	71,333	9.56	7,462
2008	17,136.48	10,574	8,598	11,109	9.57	1,161

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SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -15						
2010	24,436.79	13,910	11,310	16,792	9.58	1,753
2011	36,383.48	19,697	16,015	25,826	9.59	2,693
2012	84,093.07	42,919	34,897	61,810	9.60	6,439
2013	110,968.67	52,868	42,986	84,628	9.60	8,815
2014	187,958.23	82,311	66,926	149,226	9.61	15,528
2015	115,796.70	45,753	37,201	95,965	9.61	9,986
2016	9,184.88	3,173	2,580	7,983	9.62	830
2017	203,448.46	58,627	47,669	186,297	9.63	19,345
2018	43,364.40	9,648	7,845	42,024	9.63	4,364
2019	171,076.66	24,793	20,159	176,579	9.64	18,317
2020	202,311.24	10,816	8,794	223,864	9.64	23,222
	3,724,413.91	2,504,750	2,036,588	2,246,488		237,614

SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. -15						
1973	9,498.02	8,329	2,031	8,891	10.68	832
1975	5,283.02	4,594	1,120	4,955	10.74	461
1980	5,541.77	4,699	1,146	5,227	10.89	480
2001	1,402.70	957	233	1,380	11.30	122
2006	3,633.57	2,192	535	3,644	11.36	321
	25,359.08	20,771	5,066	24,097		2,216

SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -15						
1966	1,366.57	1,189	1,298	274	11.84	23
1981	1,322.44	1,067	1,165	356	12.52	28
1982	38.60	31	34	11	12.55	1
1983	3,267.21	2,601	2,839	918	12.59	73
1984	6,820.55	5,390	5,883	1,961	12.62	155
1985	2,972.52	2,331	2,544	874	12.65	69
1987	50,657.81	39,079	42,654	15,603	12.71	1,228
1988	1,631.99	1,248	1,362	515	12.74	40

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -15						
2002	18,286.67	11,403	12,446	8,584	13.06	657
2004	11,060.48	6,557	7,157	5,563	13.09	425
2007	8,957.85	4,819	5,260	5,042	13.14	384
2008	51,591.14	26,686	29,127	30,203	13.15	2,297
2011	79,616.08	35,310	38,540	53,018	13.19	4,020
2013	4,458.72	1,708	1,864	3,263	13.21	247
	242,048.63	139,419	152,173	126,183		9,647
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -11						
1971	397,981.15	288,522	152,291	289,468	17.24	16,790
1977	846,125.56	586,239	309,436	629,764	17.87	35,241
1987	914.50	573	302	713	18.74	38
1990	7,316.09	4,409	2,327	5,794	18.95	306
1991	705.15	419	221	562	19.02	30
1992	17,616.94	10,308	5,441	14,114	19.08	740
1993	15,097.02	8,695	4,589	12,168	19.14	636
1994	15,782.81	8,938	4,718	12,801	19.20	667
1996	4,850.23	2,647	1,397	3,987	19.32	206
1997	68,306.90	36,552	19,293	56,527	19.37	2,918
1998	22,868.90	11,981	6,324	19,061	19.42	982
1999	1,950.62	998	527	1,638	19.48	84
2000	7,898.81	3,947	2,083	6,684	19.52	342
2001	13,687.66	6,662	3,516	11,677	19.57	597
2002	23,168.78	10,955	5,782	19,935	19.62	1,016
2003	72,910.40	33,449	17,655	63,275	19.66	3,218
2004	68,703.89	30,500	16,099	60,162	19.70	3,054
2005	92,320.75	39,517	20,858	81,618	19.74	4,135
2006	433,416.48	178,322	94,124	386,968	19.78	19,564
2007	62,094.87	24,456	12,909	56,017	19.82	2,826
2008	31,512.49	11,834	6,246	28,733	19.85	1,448
2009	129,522.35	46,072	24,318	119,452	19.89	6,006
2010	160,545.00	53,780	28,387	149,818	19.92	7,521
2011	546,126.68	170,864	90,187	516,013	19.95	25,865
2012	302,004.36	87,219	46,037	289,188	19.99	14,467
2013	168,048.23	44,270	23,367	163,166	20.02	8,150

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -11						
2014	190,114.64	44,972	23,738	187,290	20.05	9,341
2015	3,388,170.58	702,230	370,659	3,390,210	20.08	168,835
2016	246,970.13	43,473	22,946	251,190	20.11	12,491
2017	385,842.60	55,065	29,065	399,220	20.13	19,832
2018	156,962.68	16,649	8,788	165,441	20.16	8,206
2019	916,512.04	60,653	32,015	985,314	20.19	48,802
2020	768,240.42	17,754	9,371	843,376	20.22	41,710
	9,564,289.71	2,642,924	1,395,020	9,221,342		466,064

MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -12						
1972	1,770.26	1,268	1,544	438	17.91	24
1978	384,300.52	262,141	319,255	111,162	18.59	5,980
1990	20,153.95	12,012	14,629	7,943	19.65	404
1998	42,036.78	21,690	26,416	20,665	20.17	1,025
1999	9,243.22	4,658	5,673	4,680	20.23	231
2001	54,099.37	25,875	31,513	29,079	20.34	1,430
2002	8,750.70	4,069	4,956	4,845	20.38	238
2003	23,395.65	10,541	12,838	13,366	20.43	654
2007	20,580.59	7,935	9,664	13,386	20.61	649
2010	3,650.00	1,194	1,454	2,634	20.72	127
2011	0.26		0			
2013	39,207.55	10,060	12,252	31,661	20.83	1,520
2014	22,077.58	5,077	6,183	18,544	20.86	889
2016	14,076.03	2,407	2,931	12,834	20.92	613
2020	43,253.15	948	1,155	47,289	21.05	2,247
	686,595.61	369,875	450,461	318,526		16,031

MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
1982	215,080.51	128,671	163,623	77,267	22.51	3,433
1987	1,535,488.18	858,394	1,091,566	628,181	23.20	27,077

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
1988	51,554.49	28,386	36,097	21,644	23.33	928
1989	1,817,456.37	985,064	1,252,645	782,907	23.45	33,386
1990	14,461.83	7,710	9,804	6,393	23.57	271
1992	13,431.50	6,912	8,790	6,254	23.80	263
1993	439.62	222	282	210	23.91	9
1994	1,003.48	497	632	492	24.02	20
1998	52,313.77	23,631	30,050	28,541	24.41	1,169
2001	44,899.03	18,639	23,702	26,585	24.67	1,078
2002	15,581.64	6,265	7,967	9,485	24.75	383
2004	1,916.40	717	912	1,235	24.91	50
2005	49,348.64	17,732	22,549	32,722	24.98	1,310
2006	43,033.08	14,790	18,808	29,390	25.05	1,173
2010	7,632.66	2,092	2,660	5,888	25.31	233
2012	8,822.52	2,061	2,621	7,260	25.43	285
2013	425,677.07	90,255	114,772	361,987	25.48	14,207
2015	232,421.03	38,266	48,660	211,651	25.59	8,271
2016	9,092.43	1,259	1,601	8,583	25.65	335
2018	58,348.34	4,775	6,072	59,278	25.75	2,302
	4,598,002.59	2,236,338	2,843,812	2,305,951		96,183

SOONER 1

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5

PROBABLE RETIREMENT YEAR.. 12-2044

NET SALVAGE PERCENT.. -8

1979	333,583.29	214,040	287,919	72,351	19.30	3,749
1980	116,016.00	73,744	99,198	26,100	19.40	1,345
1981	76,723.02	48,273	64,935	17,926	19.51	919
1982	100,515.58	62,598	84,204	24,352	19.61	1,242
1983	220,093.53	135,606	182,412	55,289	19.71	2,805
1984	250,493.77	152,592	205,261	65,272	19.81	3,295
1985	59,092.03	35,570	47,847	15,972	19.91	802
1986	197,700.90	117,575	158,157	55,359	20.00	2,768
1987	36,132.15	21,217	28,540	10,482	20.09	522
1990	6,539.49	3,684	4,956	2,107	20.34	104
1991	20,251.69	11,238	15,117	6,755	20.42	331
1992	30,881.37	16,861	22,681	10,671	20.50	521
1993	197,532.36	106,068	142,679	70,656	20.57	3,435
1994	71,184.79	37,535	50,491	26,389	20.65	1,278

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
1996	7,927.09	4,023	5,412	3,150	20.78	152
1997	21,501.00	10,681	14,368	8,853	20.85	425
1998	19,781.04	9,611	12,928	8,435	20.91	403
2000	15,383.36	7,114	9,569	7,045	21.03	335
2001	18,691.81	8,407	11,309	8,878	21.09	421
2002	124,003.07	54,173	72,871	61,052	21.14	2,888
2003	81,426.30	34,470	46,368	41,573	21.19	1,962
2004	212,122.58	86,730	116,666	112,426	21.24	5,293
2005	128,462.59	50,594	68,057	70,682	21.29	3,320
2006	23,552.22	8,902	11,975	13,462	21.34	631
2007	22,333.90	8,070	10,855	13,265	21.38	620
2008	27,445.50	9,431	12,686	16,955	21.43	791
2009	380,775.76	123,828	166,569	244,669	21.47	11,396
2010	242,489.04	74,114	99,695	162,193	21.51	7,540
2011	421,708.19	120,124	161,586	293,859	21.55	13,636
2012	361,371.92	94,936	127,704	262,577	21.59	12,162
2013	89,500.65	21,399	28,785	67,876	21.63	3,138
2014	86,374.95	18,505	24,892	68,393	21.66	3,158
2015	1,051,180.11	196,777	264,697	870,577	21.70	40,119
2016	97,263.44	15,459	20,795	84,250	21.73	3,877
2017	221,553.56	28,299	38,067	201,211	21.77	9,243
2018	1,818,706.98	172,595	232,168	1,732,035	21.80	79,451
2019	1,095,501.90	65,049	87,501	1,095,641	21.83	50,190
2020	732,838.86	14,911	20,058	771,408	21.87	35,272
	9,018,635.79	2,274,803	3,059,980	6,680,147		309,539

SOONER 2

INTERIM SURVIVOR CURVE.. IOWA 55-R0.5

PROBABLE RETIREMENT YEAR.. 12-2045

NET SALVAGE PERCENT.. -8

1980	1,643,673.15	1,028,514	1,233,023	542,144	20.00	27,107
1987	26,337.29	15,190	18,210	10,234	20.74	493
1988	659.29	375	450	262	20.84	13
1989	23,523.25	13,193	15,816	9,589	20.93	458
1991	2,388.22	1,299	1,557	1,022	21.10	48
1993	762.02	401	481	342	21.27	16
2001	6,054.98	2,658	3,187	3,353	21.83	154
2002	7,939.67	3,381	4,053	4,522	21.89	207

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -8						
2007	18,695.16	6,568	7,874	12,317	22.15	556
2011	72,373.77	19,984	23,958	54,206	22.33	2,427
2012	21,857.12	5,557	6,662	16,944	22.38	757
2014	160,926.51	33,283	39,901	133,900	22.46	5,962
2016	16,117.40	2,467	2,958	14,449	22.53	641
2017	16,176.48	1,995	2,392	15,079	22.57	668
2018	18,261.73	1,661	1,991	17,731	22.61	784
2020	383,078.95	7,522	9,018	404,708	22.68	17,844
	2,418,824.99	1,144,048	1,371,530	1,240,801		58,135
POWER SUPPLY SERVICES						
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -5						
1998	33,384.38	8,687	20,205	14,849	41.37	359
1999	6,247.15	1,555	3,617	2,943	41.96	70
2002	3,101.47	666	1,549	1,708	43.75	39
2003	17,380.29	3,537	8,227	10,023	44.34	226
2004	31,186.29	5,989	13,930	18,816	44.94	419
2005	127,473.66	23,022	53,546	80,301	45.54	1,763
2007	192,579.64	30,368	70,632	131,577	46.74	2,815
2008	240,451.70	35,117	81,677	170,797	47.35	3,607
2009	158,728.96	21,363	49,687	116,978	47.95	2,440
2010	58,465.32	7,188	16,718	44,670	48.56	920
2011	285,581.56	31,839	74,053	225,807	49.16	4,593
2012	137,349.65	13,714	31,897	112,320	49.77	2,257
2013	72,667.05	6,409	14,906	61,394	50.38	1,219
2014	6,780.15	519	1,207	5,912	50.99	116
2015	30,520.00	1,981	4,608	27,438	51.60	532
2017	5,513.10	228	530	5,258	52.83	100
2018	391,994.88	11,599	26,978	384,617	53.45	7,196
2019	287,861.77	5,111	11,888	290,367	54.07	5,370
2020	395,003.62	2,339	5,440	409,314	54.69	7,484
	2,482,270.64	211,231	491,295	2,115,089		41,525

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER VALLEY 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -4						
1991	9,761,302.92	4,834,976	10,151,755			
1992	41,648.76	20,265	43,315			
1993	169,510.71	80,978	176,291			
1994	99,280.45	46,502	103,252			
1995	337,529.33	154,871	351,031			
1996	669,955.37	300,816	696,754			
1997	1,208,161.77	530,112	1,256,488			
1998	541,093.12	231,651	562,737			
1999	607,125.59	253,328	631,411			
2000	107,135.28	43,489	111,421			
2001	280,301.54	110,460	291,514			
2002	226,667.25	86,578	235,734			
2003	65,000.00	23,985	67,600			
2004	101,951.36	36,265	106,029			
2005	241,898.62	82,698	251,575			
2006	122,041.29	39,936	126,923			
2007	219,266.29	68,443	228,037			
2008	109,867.91	32,527	114,263			
2009	192,223.57	53,693	199,913			
2010	949,148.12	248,358	987,114			
2011	167,919.58	40,765	169,522	5,115	24.63	208
2012	498,526.09	111,346	463,033	55,434	24.68	2,246
2013	871,544.89	176,740	734,975	171,432	24.73	6,932
2014	26,345.74	4,768	19,828	7,572	24.78	306
2015	127,862.50	20,171	83,881	49,096	24.83	1,977
2016	208,231.33	27,707	115,220	101,341	24.88	4,073
2017	366,032.21	39,053	162,402	218,271	24.93	8,755
2018	195,667.69	15,364	63,891	139,603	24.98	5,589
2019	43,929.38	2,141	8,903	36,783	25.02	1,470
2020	216,620.48	3,625	15,075	210,211	25.07	8,385
	18,773,789.14	7,721,611	18,529,884	994,857		39,941
	57,050,944.24	24,003,862	34,731,123	27,056,886		1,778,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.2 3.12

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 340.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 75-S4						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. 0						
1957	910.01	719	910			
1960	5,838.47	4,479	5,838			
1980	1,660.31	965	1,660			
1987	2,406.99	1,237	2,407			
	10,815.78	7,400	10,816			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	30,304,345.40	12,719,000	14,262,130	19,678,737	26.68	737,584
2009	1,101,710.64	359,020	402,578	831,338	27.44	30,297
2010	7,371.37	2,246	2,518	5,737	27.56	208
2011	128,230.63	36,205	40,598	103,021	27.68	3,722
2012	110,177.68	28,537	31,999	91,400	27.79	3,289
2013	195,431.63	45,850	51,413	167,471	27.89	6,005
2014	32,809.22	6,847	7,678	29,069	27.99	1,039
2015	206,691.27	37,511	42,062	189,432	28.08	6,746
2016	234,529.05	35,844	40,193	222,480	28.16	7,901
2017	773,539.69	94,564	106,037	760,327	28.24	26,924
2018	466,894.10	41,964	47,055	475,866	28.31	16,809
2019	49,647.43	2,775	3,112	52,493	28.37	1,850
2020	446,497.75	8,641	9,689	490,388	28.43	17,249
	34,057,875.86	13,419,004	15,047,062	23,097,759		859,623

REDBUD 2
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -12

2010	23,900.74	7,282	3,545	23,224	27.56	843
2011	32,245.91	9,104	4,431	31,684	27.68	1,145
2012	26,245.04	6,798	3,309	26,085	27.79	939
2016	71,631.04	10,948	5,329	74,898	28.16	2,660
2017	2,799.43	342	166	2,969	28.24	105
2018	36,875.69	3,314	1,613	39,688	28.31	1,402
2020	61,260.46	1,186	577	68,034	28.43	2,393
	254,958.31	38,974	18,971	266,582		9,487

REDBUD 3
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -12

2010	19,323.07	5,888	1,606	20,036	27.56	727
2011	33,604.39	9,488	2,587	35,050	27.68	1,266
2012	25,252.52	6,541	1,784	26,499	27.79	954
2016	59,648.35	9,116	2,486	64,320	28.16	2,284

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2017	7,882.94	964	263	8,566	28.24	303
2018	33,202.83	2,984	814	36,373	28.31	1,285
2020	42,167.72	816	223	47,005	28.43	1,653
	221,081.82	35,797	9,762	237,850		8,472
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2010	23,276.86	7,092	3,236	22,834	27.56	829
2011	45,016.37	12,710	5,800	44,618	27.68	1,612
2012	35,182.98	9,113	4,158	35,246	27.79	1,268
2015	2,435.68	442	202	2,526	28.08	90
2016	63,899.39	9,766	4,456	67,111	28.16	2,383
2017	4,890.09	598	273	5,204	28.24	184
2018	30,316.67	2,725	1,243	32,711	28.31	1,155
2020	41,046.90	794	362	45,610	28.43	1,604
	246,064.94	43,240	19,732	255,861		9,125
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -4						
2000	978,298.32	590,049	588,868	428,562	14.45	29,658
2017	8,187.41	1,613	1,610	6,905	14.89	464
2018	69,890.63	10,366	10,345	62,341	14.91	4,181
2019	40,680.21	3,842	3,834	38,473	14.92	2,579
2020	19,376.67	640	639	19,513	14.93	1,307
	1,116,433.24	606,510	605,296	555,795		38,189

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1990	47,099.00	42,410	46,247	3,207	4.90	654
2003	904,029.75	737,391	804,101	145,130	4.97	29,201
2011	21,035.20	14,470	15,779	6,308	4.98	1,267
2019	41,360.30	10,037	10,945	32,483	4.99	6,510
2020	687,162.18	64,396	70,222	651,299	5.00	130,260
	1,700,686.43	868,704	947,294	838,427		167,892

MCCLAIN GAS 1
 INTERIM SURVIVOR CURVE.. IOWA 55-R3
 PROBABLE RETIREMENT YEAR.. 12-2046
 NET SALVAGE PERCENT.. -9

2001	832,755.29	399,925	493,709	413,995	23.87	17,344
2004	3,632,047.91	1,572,567	1,941,339	2,017,593	24.31	82,994
2006	1,104,433.92	440,157	543,375	660,458	24.55	26,903
2007	4,124.72	1,566	1,933	2,563	24.67	104
2009	76,827.21	26,130	32,258	51,484	24.87	2,070
2010	12,536.54	3,997	4,934	8,731	24.96	350
2011	698,521.47	206,945	255,474	505,914	25.05	20,196
2012	166,953.82	45,508	56,180	125,800	25.13	5,006
2013	44,952.53	11,119	13,726	35,272	25.21	1,399
2014	799,299.63	176,443	217,819	653,417	25.28	25,847
2015	953,584.71	183,362	226,361	813,046	25.35	32,073
2016	1,607,447.26	261,118	322,351	1,429,766	25.41	56,268
2017	144,628.26	18,908	23,342	134,303	25.46	5,275
2018	588,019.75	56,563	69,827	571,114	25.52	22,379
2019	518,308.74	31,118	38,415	526,541	25.56	20,600
2020	287,471.98	5,881	7,260	306,084	25.61	11,952
	11,471,913.74	3,441,307	4,248,305	8,256,081		330,760

MCCLAIN GAS 2
 INTERIM SURVIVOR CURVE.. IOWA 55-R3
 PROBABLE RETIREMENT YEAR.. 12-2046
 NET SALVAGE PERCENT.. -10

2001	881,740.90	427,335	637,945	331,970	23.87	13,907
2004	576,345.53	251,830	375,943	258,037	24.31	10,614
2010	9,272.86	2,984	4,455	5,745	24.96	230

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2011	65,906.04	19,705	29,417	43,080	25.05	1,720
2013	2,712.22	677	1,011	1,973	25.21	78
2017	40,400.86	5,330	7,957	36,484	25.46	1,433
2018	152,944.43	14,847	22,164	146,075	25.52	5,724
2020	2,535.83	52	78	2,712	25.61	106
	1,731,858.67	722,760	1,078,969	826,075		33,812
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	440,870.45	213,667	316,074	168,884	23.87	7,075
2004	279,258.88	122,020	180,502	126,683	24.31	5,211
2011	87,993.42	26,308	38,917	57,876	25.05	2,310
2017	11,375.44	1,501	2,220	10,293	25.46	404
2018	140,878.96	13,676	20,231	134,736	25.52	5,280
2020	39,958.38	825	1,220	42,734	25.61	1,669
	1,000,335.53	377,997	559,164	541,205		21,949
FRONTIER 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -12						
1989	4,897,261.98	3,111,548	2,416,473	3,068,461	22.12	138,719
1990	329,984.19	205,721	159,766	209,816	22.47	9,338
1993	455,736.88	267,248	207,549	302,877	23.44	12,921
1994	528,387.00	303,134	235,418	356,375	23.73	15,018
1995	142,024.60	79,632	61,843	97,224	24.01	4,049
2019	53,348.16	3,077	2,390	57,360	27.44	2,090
2020	169,408.91	3,322	2,580	187,158	27.50	6,806
	6,576,151.72	3,973,682	3,086,018	4,279,272		188,941

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -5						
1960	1,660.99	1,466	1,182	562	8.77	64
1966	4,378.07	3,650	2,942	1,655	11.33	146
1984	386,084.27	244,040	196,718	208,670	21.56	9,679
2006	1,500,376.63	493,871	398,104	1,177,291	30.79	38,236
2009	264,478.58	73,086	58,914	218,789	31.44	6,959
2010	31,056.22	7,991	6,441	26,168	31.64	827
2011	251,057.49	59,671	48,100	215,510	31.82	6,773
2012	66,054.35	14,342	11,561	57,796	31.99	1,807
2013	11,430.93	2,238	1,804	10,198	32.15	317
2014	400,987.64	69,627	56,126	364,911	32.30	11,298
2015	26,085.76	3,921	3,161	24,229	32.44	747
2016	310,869.87	39,160	31,566	294,847	32.57	9,053
2017	25,567,572.03	2,569,426	2,071,188	24,774,762	32.69	757,870
2018	14,247,153.01	1,047,315	844,230	14,115,281	32.81	430,213
2019	25,676.25	1,168	942	26,019	32.91	791
2020	229,031.59	3,588	2,892	237,591	33.01	7,198
	43,323,953.68	4,634,560	3,735,872	41,754,280		1,281,978
	101,701,313.94	28,162,535	29,356,444	80,909,187		2,950,228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4 2.90

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2006	2,154,393.82	1,284,339	1,182,661	1,057,909	10.55	100,276
2012	83,938.73	38,314	35,281	52,016	10.79	4,821
2013	107,696.09	45,709	42,090	69,914	10.82	6,462
2016	9,225.73	2,799	2,577	7,017	10.90	644
2017	22,992.18	5,791	5,333	18,579	10.92	1,701
2018	7,874.84	1,518	1,398	6,792	10.94	621
2019	6,834.13	856	788	6,319	10.95	577
2020	18,114.79	822	757	18,082	10.96	1,650
	2,411,070.31	1,380,148	1,270,885	1,236,628		116,752

OU SPIRIT

INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. -3

2009	5,081,452.00	2,392,518	2,307,587	2,926,309	13.42	218,056
2013	123,561.61	44,936	43,341	83,928	13.65	6,149
2019	11,154.26	1,120	1,080	10,409	13.89	749
2020	6,049.37	216	208	6,023	13.91	433
	5,222,217.24	2,438,790	2,352,216	3,026,668		225,387

CROSSROADS

INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
 PROBABLE RETIREMENT YEAR.. 12-2037
 NET SALVAGE PERCENT.. -4

2011	11,341,209.46	4,317,154	3,839,853	7,955,005	16.23	490,142
2013	25,821.62	8,373	7,447	19,407	16.40	1,183
2014	12,099.79	3,540	3,149	9,435	16.48	573
2018	14,987.84	2,027	1,803	13,784	16.73	824
2019	21,285.60	1,817	1,616	20,521	16.78	1,223
2020	12,940.11	389	346	13,112	16.82	780
	11,428,344.42	4,333,300	3,854,214	8,031,265		494,725
	19,061,631.97	8,152,238	7,477,315	12,294,561		836,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 4.39

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
2015	722,634.30	113,352	165,366	557,268	29.51	18,884
2018	583,740.45	41,697	60,831	522,909	32.50	16,090
2020	770,709.62	11,013	16,066	754,643	34.50	21,874
	2,077,084.37	166,062	242,263	1,834,821		56,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.3 2.74

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	11,477,570.76	4,802,969	5,815,278	7,039,601	27.51	255,892
2011	33,641.01	9,432	11,420	26,258	28.39	925
2012	382,831.70	98,403	119,143	309,628	28.47	10,876
2016	213,696.10	32,440	39,277	200,062	28.70	6,971
2018	2,551.19	228	276	2,581	28.78	90
2019	7,314.93	405	490	7,702	28.82	267
	12,117,605.69	4,943,877	5,985,885	7,585,833		275,021
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	665,420.55	278,456	342,485	402,786	27.51	14,641
2011	25,229.51	7,074	8,701	19,556	28.39	689
	690,650.06	285,530	351,186	422,342		15,330
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	665,420.54	278,456	342,477	402,794	27.51	14,642
2011	25,870.77	7,253	8,921	20,055	28.39	706
	691,291.31	285,709	351,398	422,849		15,348
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	665,420.53	278,456	340,656	404,615	27.51	14,708
2011	22,790.68	6,390	7,817	17,708	28.39	624
2016	31,573.88	4,793	5,864	29,499	28.70	1,028
	719,785.09	289,639	354,337	451,823		16,360

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2003	94,030.00	76,796	83,358	15,373	4.99	3,081
2006	13,070.00	10,208	11,080	2,643	4.99	530
2012	60,049.95	39,683	43,074	19,979	5.00	3,996
	167,149.95	126,687	137,512	37,995		7,607
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -9						
2001	81,409.06	39,115	58,084	30,652	24.56	1,248
2004	138,347.32	59,795	88,792	62,006	24.99	2,481
2006	120,226.19	47,735	70,884	60,163	25.22	2,386
2015	2,345.82	449	667	1,890	25.79	73
2020	5,784.14	119	177	6,128	25.91	237
	348,112.53	147,213	218,603	160,840		6,425
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	115,025.40	55,774	76,603	49,925	24.56	2,033
2004	92,869.69	40,507	55,635	46,522	24.99	1,862
2006	38,362.32	15,371	21,111	21,087	25.22	836
2015	12,799.71	2,471	3,394	10,686	25.79	414
	259,057.12	114,123	156,743	128,219		5,145
FRONTIER 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -12						
1989	978,947.51	635,069	701,398	395,023	22.15	17,834
	978,947.51	635,069	701,398	395,023		17,834

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -5						
2017	1,091,014.99	108,508	130,137	1,015,428	33.45	30,357
2018	6,546,089.90	476,945	572,016	6,301,378	33.53	187,933
	7,637,104.89	585,453	702,154	7,316,806		218,290
	23,609,704.15	7,413,300	8,959,216	16,921,730		577,360
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.3 2.45

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	54,378,717.91	24,338,522	21,549,695	39,354,469	22.40	1,756,896
2009	4,985,092.03	1,695,537	1,501,254	4,082,049	24.42	167,160
2010	6,126,508.62	1,941,446	1,718,986	5,142,704	24.76	207,702
2012	515,927.37	138,092	122,269	455,570	25.38	17,950
2013	96,984.39	23,437	20,751	87,871	25.66	3,424
2014	10,655,200.48	2,285,566	2,023,675	9,910,150	25.92	382,336
2015	1,157,518.54	215,660	190,949	1,105,472	26.16	42,258
2016	488,811.71	76,399	67,645	479,824	26.39	18,182
2017	1,197,712.75	149,651	132,503	1,208,935	26.60	45,449
2018	10,268,365.74	941,667	833,766	10,666,803	26.80	398,015
2019	64,971.89	3,687	3,265	69,504	26.98	2,576
2020	568,575.19	11,061	9,794	627,011	27.15	23,094
	90,504,386.62	31,820,725	28,174,550	73,190,363		3,065,042

REDBUD 2
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5
PROBABLE RETIREMENT YEAR.. 12-2049
NET SALVAGE PERCENT.. -12

2004	49,352,778.87	22,089,040	22,190,069	33,085,043	22.40	1,477,011
2009	2,812,962.17	956,749	961,125	2,189,393	24.42	89,656
2010	177,913.63	56,380	56,638	142,625	24.76	5,760
2012	357,561.81	95,704	96,142	304,328	25.38	11,991
2013	358,256.37	86,577	86,973	314,274	25.66	12,248
2014	11,354,484.73	2,435,564	2,446,704	10,270,319	25.92	396,231
2015	1,094,818.75	203,978	204,911	1,021,286	26.16	39,040
2016	218,042.78	34,079	34,235	209,973	26.39	7,957
2017	50,352.90	6,291	6,320	50,075	26.60	1,883
2018	219,056.47	20,089	20,181	225,162	26.80	8,402
2019	170,241.26	9,661	9,705	180,965	26.98	6,707
2020	172,489.99	3,356	3,371	189,817	27.15	6,991
	66,338,959.73	25,997,468	26,116,373	48,183,262		2,063,877

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	44,810,463.21	20,056,016	22,734,857	27,452,862	22.40	1,225,574
2008	2,050,718.06	743,659	842,988	1,453,816	24.06	60,425
2009	4,838,750.97	1,645,764	1,865,585	3,553,816	24.42	145,529
2010	807,933.15	256,028	290,225	614,660	24.76	24,825
2012	337,163.75	90,244	102,298	275,326	25.38	10,848
2013	187,135.43	45,224	51,264	158,327	25.66	6,170
2014	11,354,354.29	2,435,536	2,760,846	9,956,031	25.92	384,106
2015	953,908.59	177,725	201,463	866,914	26.16	33,139
2016	213,399.27	33,353	37,808	201,199	26.39	7,624
2017	40,225.94	5,026	5,697	39,356	26.60	1,480
2018	387,174.68	35,506	40,248	393,387	26.80	14,679
2019	247,669.23	14,055	15,932	261,457	26.98	9,691
2020	73,968.65	1,439	1,631	81,214	27.15	2,991
	66,302,865.22	25,539,575	28,950,844	45,308,365		1,927,081

REDBUD 4
 INTERIM SURVIVOR CURVE.. IOWA 40-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2049
 NET SALVAGE PERCENT.. -12

2004	45,220,031.76	20,239,329	21,139,516	29,506,920	22.40	1,317,273
2009	2,827,730.23	961,772	1,004,549	2,162,509	24.42	88,555
2010	54,764.68	17,355	18,127	43,210	24.76	1,745
2012	605,853.55	162,161	169,373	509,183	25.38	20,062
2013	189,994.92	45,915	47,957	164,837	25.66	6,424
2014	10,721,969.92	2,299,888	2,402,180	9,606,426	25.92	370,618
2015	227,097.46	42,311	44,193	210,156	26.16	8,033
2016	188,948.71	29,532	30,845	180,777	26.39	6,850
2017	24,021.70	3,001	3,134	23,770	26.60	894
2018	434,658.03	39,861	41,634	445,183	26.80	16,611
2020	342,480.63	6,663	6,959	376,619	27.15	13,872
	60,837,551.59	23,847,788	24,908,469	43,229,589		1,850,937

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -4						
2000	4,104,490.36	2,492,519	2,317,928	1,950,742	13.34	146,233
2003	13,822.74	7,798	7,252	7,124	13.70	520
2006	57,971.87	29,764	27,679	32,612	13.99	2,331
2007	7,512.00	3,716	3,456	4,357	14.07	310
2010	1.26	1	1			
2011	4,637.17	1,874	1,743	3,080	14.34	215
2014	1,257,820.50	395,331	367,639	940,494	14.50	64,862
2015	20,541.38	5,728	5,327	16,036	14.55	1,102
2017	2,946,255.95	579,514	538,921	2,525,185	14.62	172,721
2018	52,596.81	7,805	7,258	47,442	14.66	3,236
2019	7,594.70	719	669	7,230	14.69	492
2020	57,429.24	1,924	1,789	57,937	14.72	3,936
	8,530,673.98	3,526,693	3,279,662	5,592,239		395,958

TINKER

INTERIM SURVIVOR CURVE.. IOWA 40-R2.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. -5

2003	2,420,570.98	1,968,342	1,959,565	582,034	4.89	119,025
2006	797,139.76	619,804	617,040	219,956	4.92	44,707
2011	24,915.10	17,080	17,004	9,157	4.95	1,850
2012	190,829.00	125,797	125,236	75,134	4.95	15,179
2013	99,198.70	62,259	61,981	42,177	4.96	8,503
2019	419,102.29	100,817	100,367	339,690	4.98	68,211
2020	483,807.32	46,350	46,143	461,854	4.98	92,742
	4,435,563.15	2,940,449	2,927,338	1,730,003		350,217

MCCLAIN GAS 1

INTERIM SURVIVOR CURVE.. IOWA 40-R2.5

PROBABLE RETIREMENT YEAR.. 12-2046

NET SALVAGE PERCENT.. -9

2001	39,697,936.70	20,191,431	28,320,110	14,950,641	19.90	751,288
2004	28,804,539.38	13,042,920	18,293,747	13,103,201	21.08	621,594
2005	27,749.12	12,029	16,872	13,375	21.43	624
2006	4,121.43	1,705	2,391	2,101	21.76	97
2007	87,417.72	34,356	48,187	47,098	22.08	2,133

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -9						
2008	3,633.11	1,351	1,895	2,065	22.37	92
2009	2,272,284.40	794,653	1,114,565	1,362,225	22.65	60,142
2010	102,381.35	33,492	46,975	64,620	22.90	2,822
2011	667,774.61	202,516	284,045	443,829	23.14	19,180
2012	201,156.16	55,968	78,500	140,761	23.37	6,023
2013	143,363.73	36,124	50,667	105,600	23.58	4,478
2014	21,663,631.58	4,866,241	6,825,295	16,788,063	23.77	706,271
2015	643,748.87	125,960	176,669	525,017	23.95	21,921
2016	12,937,846.58	2,133,671	2,992,646	11,109,607	24.12	460,597
2017	353,725.63	46,749	65,569	319,992	24.28	13,179
2018	324,394.84	31,759	44,545	309,046	24.42	12,655
2019	455,108.66	27,472	38,532	457,537	24.56	18,629
2020	815,451.71	17,306	24,273	864,569	24.68	35,031
	109,206,265.58	41,655,703	58,425,482	60,609,347		2,736,756

MCCLAIN GAS 2
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5
PROBABLE RETIREMENT YEAR.. 12-2046
NET SALVAGE PERCENT.. -10

2001	40,090,283.76	20,578,062	28,434,832	15,664,480	19.90	787,160
2004	38,002,494.96	17,365,696	23,995,974	17,806,770	21.08	844,723
2005	23,871.83	10,443	14,430	11,829	21.43	552
2006	25,035.92	10,452	14,443	13,097	21.76	602
2007	31,537.78	12,508	17,284	17,408	22.08	788
2009	69,252.29	24,441	33,773	42,405	22.65	1,872
2010	223,109.78	73,656	101,778	143,643	22.90	6,273
2011	106,135.57	32,483	44,885	71,864	23.14	3,106
2012	1,289,104.95	361,963	500,162	917,854	23.37	39,275
2013	130,730.76	33,243	45,935	97,869	23.58	4,151
2014	21,649,183.56	4,907,610	6,781,351	17,032,751	23.77	716,565
2015	52,028.27	10,274	14,197	43,034	23.95	1,797
2016	1,027,391.69	170,989	236,273	893,858	24.12	37,059
2017	341,834.12	45,592	62,999	313,018	24.28	12,892
2018	567,625.48	56,083	77,496	546,892	24.42	22,395
2019	660,662.37	40,246	55,612	671,117	24.56	27,326
2020	419,596.48	8,986	12,417	449,139	24.68	18,199
	104,709,879.57	43,742,727	60,443,840	54,737,027		2,524,735

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	29,007,379.00	14,889,285	21,807,194	10,100,922	19.90	507,584
2004	19,592,814.44	8,953,172	13,113,025	8,439,071	21.08	400,335
2009	79,089.64	27,913	40,882	46,117	22.65	2,036
2010	107,370.48	35,446	51,915	66,192	22.90	2,890
2012	294,616.22	82,724	121,160	202,918	23.37	8,683
2013	275,141.36	69,965	102,472	200,183	23.58	8,490
2014	1,582,572.50	358,750	525,434	1,215,396	23.77	51,132
2015	413,647.79	81,679	119,629	335,384	23.95	14,004
2016	837,810.51	139,437	204,223	717,369	24.12	29,742
2017	51,571.73	6,878	10,074	46,655	24.28	1,922
2018	38,408.54	3,795	5,558	36,691	24.42	1,502
2019	338,048.58	20,593	30,161	341,692	24.56	13,913
2020	52,878.19	1,132	1,658	56,508	24.68	2,290
	52,671,348.98	24,670,769	36,133,384	21,805,100		1,044,523

FRONTIER 1
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5
PROBABLE RETIREMENT YEAR.. 12-2048
NET SALVAGE PERCENT.. -12

1989	49,819,110.20	36,222,000	35,328,059	20,469,345	13.97	1,465,236
1990	779,540.48	553,580	539,918	333,167	14.55	22,898
1991	161,134.20	111,691	108,935	71,536	15.13	4,728
1992	448,286.00	303,126	295,645	206,435	15.70	13,149
1993	137,356.00	90,466	88,233	65,605	16.28	4,030
1997	756,333.00	443,665	432,716	414,377	18.55	22,338
1998	463,209.00	263,210	256,714	262,080	19.09	13,729
1999	525,845.00	288,967	281,835	307,111	19.62	15,653
2000	326,973.00	173,532	169,249	196,960	20.13	9,784
2002	211,716.14	104,267	101,694	135,428	21.10	6,418
2003	171,295.00	80,988	78,989	112,861	21.56	5,235
2004	34,051.20	15,428	15,047	23,090	21.99	1,050
2005	861,684.60	372,717	363,519	601,568	22.41	26,844
2006	586,433.00	241,520	235,559	421,246	22.80	18,476
2008	91,533.00	33,734	32,901	69,615	23.53	2,959

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRONTIER 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -12						
2009	107,799.45	37,308	36,387	84,348	23.86	3,535
2019	148,384.25	8,662	8,448	157,742	26.19	6,023
2020	2,386,658.89	48,810	47,605	2,625,453	26.34	99,676
	58,017,342.41	39,393,671	38,421,455	26,557,969		1,741,761
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -5						
2017	47,675,962.34	4,983,449	6,256,062	43,803,698	30.03	1,458,665
2018	212,162,019.61	16,204,299	20,342,358	202,427,763	30.34	6,671,976
2019	679,254.72	31,809	39,932	673,285	30.63	21,981
2020	305,113.28	4,902	6,154	314,215	30.90	10,169
	260,822,349.95	21,224,459	26,644,505	247,218,962		8,162,791
	882,377,186.78	284,360,027	334,425,902	628,162,226		25,863,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 2.93

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.1 LTSA - 5-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2019	6,096,068.48	1,828,821	1,619,266	4,476,802	3.50	1,279,086
	6,096,068.48	1,828,821	1,619,266	4,476,802		1,279,086
REDBUD 2 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2019	13,864,898.95	4,159,470	4,178,494	9,686,405	3.50	2,767,544
	13,864,898.95	4,159,470	4,178,494	9,686,405		2,767,544
REDBUD 3 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2019	13,998,896.95	4,199,669	4,760,611	9,238,286	3.50	2,639,510
	13,998,896.95	4,199,669	4,760,611	9,238,286		2,639,510
REDBUD 4 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2019	5,993,167.64	1,797,950	1,877,918	4,115,250	3.50	1,175,786
	5,993,167.64	1,797,950	1,877,918	4,115,250		1,175,786
MCCLAIN GAS 1 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2004	349,749.03	349,749	349,749			
2019	15,798,602.74	4,739,581	6,788,447	9,010,156	3.50	2,574,330
	16,148,351.77	5,089,330	7,138,196	9,010,156		2,574,330

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.1 LTSA - 5-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 2						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	343,590.07	343,590	343,590			
2019	15,810,675.01	4,743,203	6,685,357	9,125,318	3.50	2,607,234
	16,154,265.08	5,086,793	7,028,947	9,125,318		2,607,234
	72,255,648.87	22,162,033	26,603,432	45,652,217		13,043,490
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	18.05

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.2 LTSA - 20-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1 SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,229,809	1,088,891	401,787	3.50	114,796
	1,490,677.83	1,229,809	1,088,891	401,787		114,796
REDBUD 2 SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,229,809	1,235,434	255,244	3.50	72,927
	1,490,677.83	1,229,809	1,235,434	255,244		72,927
REDBUD 3 SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,229,809	1,394,072	96,606	3.50	27,602
	1,490,677.83	1,229,809	1,394,072	96,606		27,602
REDBUD 4 SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,229,809	1,284,507	206,171	3.50	58,906
	1,490,677.83	1,229,809	1,284,507	206,171		58,906
	5,962,711.32	4,919,236	5,002,904	959,808		274,231
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	4.60

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2010	658,669.12	196,887	160,851	576,858	26.70	21,605
2011	35,854.55	9,949	8,128	32,029	26.81	1,195
2012	22,693.73	5,778	4,720	20,697	26.92	769
	717,217.40	212,614	173,700	629,584		23,569
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2012	23,198.65	5,906	5,618	20,365	26.92	757
	23,198.65	5,906	5,618	20,365		757
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2012	23,034.59	5,865	5,854	19,945	26.92	741
	23,034.59	5,865	5,854	19,945		741
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -4						
2000	27,067,050.58	16,117,129	13,694,373	14,455,360	14.20	1,017,983
2004	130,229.00	70,328	59,756	75,682	14.35	5,274
2005	47,944.01	25,129	21,352	28,510	14.38	1,983
2007	368,300.00	179,910	152,866	230,166	14.44	15,939
2010	57,735.88	24,507	20,823	39,222	14.53	2,699
2011	2,776,186.33	1,110,199	943,312	1,943,922	14.55	133,603
2014	2,500,099.94	779,537	662,356	1,937,748	14.62	132,541
2016	438,820.98	104,432	88,734	367,640	14.66	25,078
2017	344,190.89	67,153	57,058	300,900	14.68	20,497

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -4						
2018	141,714.71	20,834	17,702	129,681	14.70	8,822
2019	315,953.99	29,669	25,209	303,383	14.71	20,624
2020	251,720.30	8,427	7,160	254,629	14.73	17,286
	34,439,946.61	18,537,254	15,750,700	20,066,845		1,402,329

TINKER

INTERIM SURVIVOR CURVE.. IOWA 55-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -5

1971	699.00	660	715	19	4.66	4
1974	116,238.00	109,213	118,245	3,805	4.71	808
1986	70,064.00	63,791	69,066	4,501	4.84	930
1990	5,790.00	5,188	5,617	462	4.87	95
2003	1,688,275.68	1,371,175	1,484,569	288,121	4.94	58,324
2004	334,287.50	267,958	290,118	60,884	4.94	12,325
2006	27,178.00	21,106	22,851	5,685	4.95	1,148
2007	22,172.00	16,903	18,301	4,980	4.95	1,006
2009	43,800.77	31,912	34,551	11,440	4.95	2,311
2010	76,125.15	53,883	58,339	21,592	4.96	4,353
2012	887,122.86	583,842	632,125	299,354	4.96	60,354
2019	29,840.81	7,227	7,825	23,508	4.97	4,730
2020	64,492.50	6,066	6,568	61,149	4.98	12,279
	3,366,086.27	2,538,924	2,748,888	785,502		158,667

FRONTIER 1

INTERIM SURVIVOR CURVE.. IOWA 55-R2
PROBABLE RETIREMENT YEAR.. 12-2048
NET SALVAGE PERCENT.. -12

1989	7,691,730.42	4,697,531	5,472,873	3,141,865	22.29	140,954
1990	426,311.20	255,842	298,070	179,399	22.54	7,959
	8,118,041.62	4,953,373	5,770,943	3,321,264		148,913

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -5						
1956	1,200.00	1,004	1,236	24	11.17	2
2013	10,397.72	1,997	2,459	8,459	31.01	273
2014	57,390.24	9,771	12,029	48,231	31.16	1,548
2015	15,146.66	2,236	2,753	13,151	31.30	420
2017	4,428,248.97	437,719	538,877	4,110,784	31.56	130,253
2018	26,567,177.40	1,918,097	2,361,376	25,534,160	31.69	805,748
2019	36,941.95	1,658	2,041	36,748	31.80	1,156
2020	2,605.91	40	49	2,687	31.92	84
	31,119,108.85	2,372,522	2,920,820	29,754,244		939,484
	77,806,633.99	28,626,458	27,376,522	54,597,749		2,674,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.4 3.44

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2006	42,493,948.42	25,065,786	24,125,752	20,067,954	10.18	1,971,312
2007	138,272,608.87	79,110,627	76,143,767	67,659,746	10.23	6,613,856
2010	6,023.08	3,064	2,949	3,315	10.37	320
2011	193,541.75	93,450	89,945	111,338	10.42	10,685
2012	209,502.83	95,352	91,776	126,107	10.46	12,056
2013	32,618.21	13,814	13,296	20,627	10.51	1,963
2014	177,765.58	69,055	66,465	118,411	10.55	11,224
2015	815,864.12	284,603	273,930	574,569	10.60	54,205
2016	150,225.86	45,707	43,993	112,242	10.64	10,549
2017	157,503.21	39,907	38,410	125,393	10.68	11,741
2018	1,368,189.59	266,455	256,462	1,166,455	10.72	108,811
2019	1,358,593.95	170,711	164,309	1,248,629	10.77	115,936
2020	329,267.98	15,139	14,571	327,867	10.81	30,330
	185,565,653.45	105,273,670	101,325,626	91,662,653		8,952,988

OU SPIRIT

INTERIM SURVIVOR CURVE.. IOWA 40-S0.5

PROBABLE RETIREMENT YEAR.. 12-2034

NET SALVAGE PERCENT.. -3

2009	231,060,560.87	108,067,579	93,840,795	144,151,583	12.84	11,226,759
2011	144,958.95	60,907	52,889	96,419	12.99	7,423
2012	224,050.22	88,136	76,533	154,239	13.06	11,810
2013	91,248.06	33,196	28,826	65,160	13.13	4,963
2014	441,709.88	145,961	126,746	328,216	13.21	24,846
2015	560,680.80	165,177	143,432	434,069	13.28	32,686
2016	982,632.46	250,032	217,116	794,995	13.35	59,550
2017	890,574.74	186,293	161,768	755,524	13.42	56,298
2018	1,909,703.61	303,370	263,432	1,703,563	13.49	126,283
2019	1,245,624.21	127,106	110,373	1,172,620	13.55	86,540
2020	722,661.56	26,357	22,887	721,454	13.62	52,970
	238,274,405.36	109,454,114	95,044,797	150,377,841		11,690,128

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2011	305,252,260.21	115,845,186	103,634,404	213,827,947	15.42	13,866,923
2012	37,350,415.24	13,212,545	11,819,863	27,024,569	15.52	1,741,274
2015	336,947.07	87,729	78,482	271,943	15.84	17,168
2016	2,017,435.37	450,637	403,137	1,694,996	15.94	106,336
2017	1,030,088.50	187,819	168,022	903,270	16.04	56,314
2018	2,070,377.42	284,781	254,763	1,898,429	16.14	117,623
2019	1,918,994.63	167,723	150,044	1,845,710	16.24	113,652
2020	2,822,355.73	87,148	77,962	2,857,288	16.34	174,865
	352,798,874.17	130,323,568	116,586,677	250,324,152		16,194,155
	776,638,932.98	345,051,352	312,957,100	492,364,646		36,837,271
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 4.74

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2015	4,918,051.44	1,078,037	1,294,077	3,623,974	19.52	185,654
2018	14,991,839.19	1,499,184	1,799,623	13,192,216	22.50	586,321
2020	9,419,589.83	188,392	226,146	9,193,444	24.50	375,243
	29,329,480.46	2,765,613	3,319,846	26,009,634		1,147,218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 3.91

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	12,122,488.35	4,987,444	5,480,838	8,096,349	26.85	301,540
2011	40,552.91	11,290	12,407	33,012	27.57	1,197
2012	41,304.38	10,561	11,606	34,655	27.65	1,253
2013	22,244.45	5,152	5,662	19,252	27.73	694
2015	3,452.25	619	680	3,186	27.88	114
2016	153,020.87	23,133	25,421	145,962	27.94	5,224
2018	62,901.06	5,613	6,168	64,281	28.07	2,290
2020	23,251.49	445	489	25,553	28.18	907
	12,469,215.76	5,044,257	5,543,272	8,422,250		313,219
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	8,865,494.39	3,647,449	4,727,908	5,201,445	26.85	193,722
2010	115,824.62	34,763	45,061	84,663	27.48	3,081
2011	5,524.24	1,538	1,994	4,194	27.57	152
2012	217,856.99	55,705	72,206	171,794	27.65	6,213
2016	6,115.53	925	1,199	5,650	27.94	202
2017	40,932.99	4,949	6,415	39,430	28.01	1,408
2018	53,674.92	4,789	6,208	53,908	28.07	1,920
2020	12,329.86	236	306	13,504	28.18	479
	9,317,753.54	3,750,354	4,861,296	5,574,588		207,177
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	8,936,876.87	3,676,817	4,775,284	5,234,018	26.85	194,935
2008	96,176.52	32,746	42,529	65,189	27.29	2,389
2011	5,077.65	1,414	1,836	3,851	27.57	140
2012	31,641.09	8,091	10,508	24,930	27.65	902

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2016	3,167.63	479	622	2,926	27.94	105
2018	45,545.43	4,064	5,278	45,733	28.07	1,629
2020	14,157.07	271	352	15,504	28.18	550
	9,132,642.26	3,723,882	4,836,410	5,392,149		200,650
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2008	8,895,526.47	3,028,749	4,713,429	5,249,561	27.29	192,362
2010	138,711.92	41,633	64,791	90,567	27.48	3,296
2011	5,885.99	1,639	2,551	4,042	27.57	147
2012	272,755.17	69,742	108,535	196,951	27.65	7,123
2016	6,251.06	945	1,471	5,531	27.94	198
2018	46,058.17	4,110	6,396	45,189	28.07	1,610
2020	13,911.22	266	414	15,167	28.18	538
	9,379,100.00	3,147,084	4,897,585	5,607,007		205,274
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -4						
2000	4,025,504.35	2,410,182	2,377,235	1,809,289	14.46	125,124
2004	2,731.41	1,483	1,463	1,378	14.58	95
2005	14,044.00	7,397	7,296	7,310	14.60	501
2010	174,527.51	74,451	73,433	108,075	14.71	7,347
2012	15,101.21	5,662	5,585	10,121	14.74	687
2015	4,161.03	1,156	1,140	3,187	14.79	215
2017	70,088.14	13,732	13,544	59,347	14.82	4,005
2018	361,902.20	53,551	52,819	323,559	14.83	21,818
2019	47,279.50	4,459	4,398	44,773	14.84	3,017
2020	159,255.22	5,290	5,218	160,408	14.85	10,802
	4,874,594.57	2,577,363	2,542,131	2,527,447		173,611

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1974	20,782.93	19,598	21,111	711	4.78	149
1987	32,381.27	29,469	31,744	2,257	4.89	462
1990	2,688,955.22	2,416,635	2,603,177	220,226	4.91	44,853
1992	9,323.00	8,298	8,939	851	4.92	173
2003	25,000.00	20,359	21,931	4,319	4.96	871
2006	7,189.73	5,597	6,029	1,520	4.97	306
2011	92,478.05	63,450	68,348	28,754	4.98	5,774
2012	23,602.26	15,565	16,766	8,016	4.98	1,610
2013	124,038.06	77,934	83,950	46,290	4.98	9,295
	3,023,750.52	2,656,905	2,861,994	312,944		63,493

MCCLAIN GAS 1

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2046
 NET SALVAGE PERCENT.. -9

2001	2,864,097.51	1,350,551	1,975,321	1,146,545	24.08	47,614
2004	1,925,213.60	820,738	1,200,415	898,068	24.38	36,836
2007	124,308.80	46,561	68,100	67,396	24.64	2,735
2009	68,697.37	23,072	33,745	41,135	24.79	1,659
2012	302,989.30	81,594	119,340	210,919	24.99	8,440
2013	44,419.58	10,868	15,896	32,522	25.05	1,298
2014	13,829.48	3,020	4,417	10,657	25.11	424
2015	473,700.70	90,400	132,219	384,114	25.16	15,267
2016	224,796.73	36,198	52,943	192,085	25.21	7,619
2017	122,924.76	15,937	23,310	110,678	25.26	4,382
2018	129,713.39	12,386	18,116	123,272	25.31	4,870
2019	19,841.89	1,178	1,723	19,905	25.35	785
2020	667,174.10	13,766	20,134	707,086	25.39	27,849
	6,981,707.21	2,506,269	3,665,679	3,944,382		159,778

MCCLAIN GAS 2

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2046
 NET SALVAGE PERCENT.. -10

2001	3,037,107.77	1,445,272	2,218,033	1,122,786	24.08	46,627
2004	2,047,089.96	880,701	1,351,596	900,203	24.38	36,924

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2007	114,483.60	43,274	66,412	59,520	24.64	2,416
2009	26,664.27	9,037	13,869	15,462	24.79	624
2012	299,532.36	81,403	124,928	204,558	24.99	8,186
2015	477,271.49	91,917	141,063	383,935	25.16	15,260
2017	2,715.27	355	545	2,442	25.26	97
	6,004,864.72	2,551,959	3,916,445	2,688,906		110,134
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	2,106,381.17	1,002,366	1,576,077	740,943	24.08	30,770
2004	1,382,735.62	594,882	935,367	585,643	24.38	24,021
2009	19,749.14	6,694	10,525	11,199	24.79	452
2013	86,020.36	21,239	33,395	61,227	25.05	2,444
2014	5,670.32	1,249	1,964	4,273	25.11	170
2018	97,987.36	9,442	14,846	92,940	25.31	3,672
2020	41,892.90	872	1,371	44,711	25.39	1,761
	3,740,436.87	1,636,744	2,573,545	1,540,936		63,290
FRONTIER 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -12						
1989	6,293,233.98	3,847,945	4,521,295	2,527,127	23.58	107,172
1991	107,422.80	63,403	74,498	45,816	24.02	1,907
1996	334,126.80	178,066	209,226	164,996	24.94	6,616
2005	574,456.40	231,524	272,038	371,353	26.15	14,201
2007	66,851.00	24,557	28,854	46,019	26.35	1,746
2009	179,665.75	59,017	69,344	131,881	26.53	4,971
2012	238,985.07	62,705	73,678	193,986	26.77	7,246
	7,794,741.80	4,467,217	5,248,933	3,481,177		143,859

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -5						
2012	144,195.72	30,743	34,180	117,225	31.91	3,674
2017	6,754,143.84	668,974	743,768	6,348,083	32.45	195,627
2018	18,279,642.26	1,328,583	1,477,124	17,716,500	32.54	544,453
2019	76,831.92	3,433	3,817	76,857	32.63	2,355
2020	4,234.34	64	71	4,375	32.71	134
	25,259,048.08	2,031,797	2,258,960	24,263,040		746,243
	97,977,855.33	34,093,831	43,206,251	63,754,826		2,386,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 2.44

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2011	789,442.87	377,891	300,437	520,584	10.12	51,441
2012	5,542.35	2,502	1,989	3,775	10.17	371
2013	94,734.51	39,846	31,679	66,845	10.22	6,541
2015	12,072.36	4,193	3,334	9,222	10.33	893
2016	60,446.39	18,353	14,591	48,273	10.38	4,651
2017	51,909.75	13,145	10,451	43,535	10.44	4,170
2018	193,809.27	37,755	30,017	171,545	10.50	16,338
2019	456,626.96	58,027	46,134	428,759	10.56	40,602
2020	199,558.02	9,144	7,270	200,271	10.63	18,840
	1,864,142.48	560,856	445,900	1,492,808		143,847

OU SPIRIT

INTERIM SURVIVOR CURVE.. IOWA 35-S0
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. -3

2013	389,800.75	140,688	6,495	395,000	12.68	31,151
2014	252,457.94	83,072	3,835	256,197	12.76	20,078
2015	344,165.37	101,200	4,672	349,819	12.84	27,244
2016	121,728.41	30,906	1,427	123,954	12.93	9,587
2017	378,570.07	79,654	3,677	386,250	13.01	29,689
2018	456,148.93	73,003	3,370	466,463	13.10	35,608
2019	391,141.40	40,122	1,852	401,023	13.20	30,381
2020	1,268,923.68	46,411	2,143	1,304,849	13.31	98,035
	3,602,936.55	595,056	27,470	3,683,555		281,773

CROSSROADS

INTERIM SURVIVOR CURVE.. IOWA 35-S0
 PROBABLE RETIREMENT YEAR.. 12-2037
 NET SALVAGE PERCENT.. -4

2011	36,361,056.80	13,648,370	12,019,086	25,796,413	14.75	1,748,909
2012	5,843,476.67	2,045,652	1,801,451	4,275,765	14.86	287,737
2015	115,380.24	30,013	26,430	93,565	15.20	6,156
2016	169,164.42	37,853	33,334	142,597	15.32	9,308
2017	315,709.73	57,962	51,043	277,295	15.44	17,960

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2018	446,589.11	62,032	54,627	409,826	15.57	26,322
2019	216,814.40	19,054	16,779	208,708	15.71	13,285
2020	1,275,228.53	40,556	35,715	1,290,523	15.85	81,421
	44,743,419.90	15,941,492	14,038,464	32,494,692		2,191,098
	50,210,498.93	17,097,404	14,511,835	37,671,055		2,616,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 5.21

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
2015	1,361,611.29	213,582	312,672	1,048,939	29.51	35,545
2018	1,593,269.94	113,807	166,608	1,426,662	32.50	43,897
2020	3,736,670.75	53,397	78,170	3,658,501	34.50	106,044
	6,691,551.98	380,786	557,450	6,134,102		185,486
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.1 2.77

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2004	1,286,507.42	543,229	429,578	1,011,310	24.01	42,120
2010	5,475.61	1,670	1,321	4,812	25.45	189
2011	95,270.53	26,932	21,297	85,406	25.65	3,330
2012	85,757.32	22,198	17,554	78,494	25.85	3,037
2013	55,704.08	13,058	10,326	52,062	26.03	2,000
2014	18,357.57	3,831	3,030	17,531	26.20	669
2015	156,147.09	28,295	22,375	152,509	26.37	5,783
2016	463,040.87	70,587	55,819	462,786	26.53	17,444
2017	23,101.73	2,817	2,228	23,646	26.68	886
2018	167,768.83	15,079	11,924	175,977	26.82	6,561
2019	240,212.13	13,377	10,578	258,459	26.95	9,590
2020	101,743.13	1,944	1,537	112,415	27.08	4,151
	2,699,086.31	743,017	587,568	2,435,408		95,760
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2011	11,058.43	3,126	3,394	8,991	25.65	351
2013	4,914.08	1,152	1,251	4,253	26.03	163
2017	2,125.62	259	281	2,099	26.68	79
	18,098.13	4,537	4,926	15,344		593
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2013	4,913.59	1,152	606	4,897	26.03	188
2017	1,811.24	221	116	1,912	26.68	72
	6,724.83	1,373	722	6,809		260

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -12						
2013	4,913.58	1,152	1,064	4,439	26.03	171
2017	11,219.91	1,368	1,263	11,303	26.68	424
	16,133.49	2,520	2,327	15,742		595
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -4						
2000	890,891.99	532,318	563,264	363,263	13.70	26,516
2003	1,000.00	556	588	452	13.92	32
2011	36,730.30	14,693	15,547	22,652	14.35	1,579
2019	53,019.57	4,975	5,264	49,876	14.62	3,411
	981,641.86	552,542	584,664	436,244		31,538
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
2020	56,678.83	5,341	36-	59,548	4.97	11,981
	56,678.83	5,341	36-	59,548		11,981
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -9						
2001	3,264,449.58	1,572,320	1,820,138	1,738,112	21.51	80,805
2004	581,554.46	251,840	291,533	342,361	22.21	15,415
2005	12,025.20	5,001	5,789	7,318	22.42	326
2006	284,582.06	113,209	131,052	179,142	22.62	7,920
2007	5,516.01	2,091	2,421	3,592	22.81	157
2008	29,065.00	10,452	12,099	19,581	22.99	852
2009	46,726.08	15,846	18,344	32,588	23.16	1,407
2010	49,689.79	15,778	18,265	35,897	23.33	1,539
2011	72,262.43	21,331	24,693	54,073	23.48	2,303

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -9						
2013	16,217.65	3,995	4,625	13,053	23.77	549
2014	76,275.59	16,773	19,417	63,724	23.90	2,666
2015	207,362.22	39,765	46,032	179,992	24.03	7,490
2016	106,686.53	17,263	19,984	96,304	24.15	3,988
2017	155,126.90	20,132	23,305	145,783	24.27	6,007
2018	58,952.75	5,673	6,567	57,691	24.37	2,367
2019	25,476.26	1,512	1,750	26,019	24.48	1,063
2020	620,985.03	12,969	15,013	661,861	24.57	26,938
	5,612,953.54	2,125,950	2,461,027	3,657,092		161,792
FRONTIER 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2048						
NET SALVAGE PERCENT.. -12						
1989	1,398,496.44	909,199	1,113,865	452,451	18.30	24,724
1995	568,098.40	323,359	396,149	240,121	20.66	11,623
1996	222,751.20	123,603	151,427	98,055	21.02	4,665
2001	357,252.00	171,280	209,836	190,286	22.62	8,412
2003	17,661.00	7,889	9,665	10,115	23.17	437
2004	287,781.80	123,582	151,401	170,915	23.43	7,295
2005	72,392.00	29,798	36,506	44,573	23.68	1,882
2006	105,590.00	41,495	50,836	67,425	23.92	2,819
2007	68,864.00	25,766	31,566	45,562	24.14	1,887
2008	96,972.00	34,332	42,060	66,548	24.36	2,732
2009	578,412.80	192,662	236,031	411,791	24.57	16,760
2010	123,714.46	38,567	47,249	91,312	24.76	3,688
2011	61,804.00	17,851	21,869	47,351	24.95	1,898
2012	779,779.60	206,932	253,514	619,840	25.12	24,675
2019	3,488.61	200	245	3,662	26.14	140
2020	406,621.36	8,006	9,808	445,608	26.26	16,969
	5,149,679.67	2,254,521	2,762,026	3,005,615		130,606

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -5						
1990	3,391.55	1,961	1,703	1,858	19.95	93
1998	8,399.73	3,896	3,384	5,436	23.96	227
1999	9,875.55	4,431	3,848	6,521	24.42	267
2002	12,842.68	5,160	4,481	9,004	25.72	350
2006	11,557.18	3,869	3,360	8,775	27.26	322
2010	11,220.92	2,921	2,537	9,245	28.58	323
2011	162,122.26	38,965	33,840	136,388	28.87	4,724
2012	87,263.21	19,121	16,606	75,020	29.16	2,573
2013	110,955.15	21,919	19,036	97,467	29.43	3,312
2014	5,475.91	957	831	4,919	29.69	166
2015	22,106.62	3,345	2,905	20,307	29.93	678
2016	8,794.48	1,114	967	8,267	30.17	274
2017	4,667,700.09	470,847	408,916	4,492,169	30.39	147,817
2018	152,654.64	11,295	9,809	150,478	30.60	4,918
2019	2,612.65	119	103	2,640	30.80	86
2020	154,133.02	2,366	2,055	159,785	31.00	5,154
	5,431,105.64	592,286	514,382	5,188,279		171,284
	19,972,102.30	6,282,087	6,917,608	14,820,081		604,409
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 3.03

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2007	460.90	262	233	246	10.27	24
2010	64,526.40	32,509	28,938	38,170	10.43	3,660
2011	315,589.50	150,988	134,402	193,811	10.47	18,511
2012	29,876.60	13,448	11,971	19,101	10.51	1,817
2015	14,320.03	4,927	4,386	10,507	10.62	989
2016	440,345.15	131,938	117,445	340,514	10.65	31,973
2017	20,741.47	5,174	4,606	16,965	10.68	1,588
	885,860.05	339,246	301,980	619,315		58,562
OU SPIRIT						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
2010	30,694.80	13,508	9,441	22,174	12.99	1,707
2011	2,407.11	998	698	1,782	13.07	136
2012	40,008.41	15,497	10,832	30,377	13.14	2,312
2013	10,354.61	3,701	2,587	8,078	13.21	612
2016	198,558.61	49,478	34,583	169,933	13.38	12,701
2017	22,755.33	4,668	3,263	20,175	13.43	1,502
2018	3,169.21	492	344	2,920	13.48	217
	307,948.08	88,342	61,747	255,440		19,187
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2012	52,315.03	18,182	16,712	37,696	15.62	2,413
2013	5,672.60	1,808	1,662	4,238	15.73	269
2016	258,698.22	56,258	51,709	217,337	16.00	13,584

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2018	23,580.31	3,137	2,883	21,640	16.16	1,339
2019	34,597.41	2,915	2,679	33,302	16.22	2,053
2020	174,836.78	5,204	4,783	177,047	16.29	10,868
	549,700.35	87,504	80,428	491,260		30,526
	1,743,508.48	515,092	444,155	1,366,015		108,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 6.21

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1958	6,299,021.20	4,909,898	4,411,234	1,887,787	16.54	114,135
1960	33,768.38	25,754	23,138	10,630	17.80	597
1961	1,165,701.97	878,788	789,536	376,166	18.46	20,377
1962	699,801.48	521,212	468,276	231,525	19.14	12,096
1963	160,139.70	117,756	105,796	54,344	19.85	2,738
1964	174,891.61	126,901	114,013	60,879	20.58	2,958
1965	503,919.19	360,670	324,039	179,880	21.32	8,437
1966	4,195,995.94	2,960,149	2,659,508	1,536,488	22.09	69,556
1967	541,017.29	375,969	337,784	203,233	22.88	8,883
1968	471,636.40	322,661	289,891	181,745	23.69	7,672
1969	2,513.27	1,692	1,520	993	24.52	40
1970	172,427.49	114,100	102,512	69,915	25.37	2,756
1971	1,513,640.81	984,275	884,309	629,332	26.23	23,993
1972	525,431.23	335,504	301,429	224,002	27.11	8,263
1973	414,472.81	259,680	233,306	181,167	28.01	6,468
1974	544,496.85	334,539	300,562	243,935	28.92	8,435
1976	417,045.94	245,890	220,917	196,129	30.78	6,372
1977	10,787.72	6,225	5,593	5,195	31.72	164
1978	1,025.00	579	520	505	32.67	15
1980	1,512,564.11	814,773	732,022	780,542	34.60	22,559
1984	764,737.27	371,869	334,101	430,636	38.53	11,177
1986	2,030,733.56	933,589	838,771	1,191,963	40.52	29,417
1988	186,407.98	80,752	72,551	113,857	42.51	2,678
1989	1,561.85	656	589	973	43.51	22
1997	128,718.06	40,331	36,235	92,483	51.50	1,796
1998	43,629.10	13,089	11,760	31,869	52.50	607
2000	79,272.99	21,668	19,467	59,806	54.50	1,097
2001	37,397.13	9,723	8,736	28,661	55.50	516
2002	675,284.10	166,572	149,654	525,630	56.50	9,303
2003	565,429.76	131,932	118,533	446,897	57.50	7,772
2004	1,156,828.14	254,502	228,654	928,174	58.50	15,866
2005	1,574,749.26	325,453	292,399	1,282,350	59.50	21,552
2006	770,938.18	149,045	133,908	637,030	60.50	10,529
2007	116,067.73	20,892	18,770	97,298	61.50	1,582
2008	138,079.71	23,014	20,677	117,403	62.50	1,878
2009	1,213,569.00	186,077	167,178	1,046,391	63.50	16,479
2010	19,144,688.64	2,680,256	2,408,041	16,736,648	64.50	259,483
2011	3,114,276.24	394,485	354,420	2,759,856	65.50	42,135
2012	14,353,246.62	1,626,653	1,461,445	12,891,802	66.50	193,862
2013	14,535,024.05	1,453,502	1,305,880	13,229,144	67.50	195,987
2014	34,090,184.61	2,954,596	2,654,519	31,435,666	68.50	458,915
2015	1,447,781.33	106,166	95,384	1,352,397	69.50	19,459
2016	1,731,744.86	103,905	93,352	1,638,393	70.50	23,240

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
2017	5,903,140.72	275,500	247,519	5,655,622	71.50	79,100
2018	3,349,557.53	111,641	100,303	3,249,255	72.50	44,817
2019	2,815,464.05	56,309	50,590	2,764,874	73.50	37,617
2020	294,610.91	1,965	1,765	292,845	74.50	3,931
	129,623,421.77	26,191,157	23,531,106	106,092,315		1,817,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						58.4 1.40

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. -10						
1958	121,876.86	101,468	111,430	22,635	17.02	1,330
1959	8,155.56	6,728	7,389	1,582	17.50	90
1963	22,045.26	17,477	19,193	5,057	19.55	259
1964	46,013.33	36,081	39,624	10,991	20.10	547
1967	5,148.12	3,896	4,279	1,384	21.84	63
1968	12,397.13	9,265	10,175	3,462	22.44	154
1969	45,627.00	33,649	36,953	13,237	23.07	574
1972	211,193.29	149,177	163,823	68,490	25.05	2,734
1973	5,073.26	3,529	3,875	1,706	25.74	66
1974	79,521.39	54,421	59,764	27,710	26.45	1,048
1976	332,235.95	219,692	241,262	124,198	27.92	4,448
1977	58,494.73	37,991	41,721	22,623	28.67	789
1978	1,140.75	727	798	457	29.45	16
1982	14,849.99	8,707	9,562	6,773	32.69	207
1984	9,965.33	5,573	6,120	4,842	34.41	141
1987	48,131.22	24,907	27,352	25,592	37.07	690
1990	40,823.25	19,348	21,248	23,658	39.84	594
1993	20,089.24	8,625	9,472	12,626	42.68	296
1996	13,180.50	5,056	5,552	8,947	45.59	196
1998	1,840.07	649	713	1,311	47.55	28
2001	4,815.90	1,474	1,619	3,678	50.52	73
2004	6,225.89	1,613	1,771	5,077	53.51	95
2005	34,508.19	8,405	9,230	28,729	54.50	527
2006	2,320,253.60	528,679	580,586	1,971,693	55.50	35,526
2008	65,539.08	12,874	14,138	57,955	57.50	1,008
2009	293,270.50	53,000	58,204	264,394	58.50	4,520
2010	966,526.50	159,477	175,135	888,044	59.50	14,925
2011	625,105.36	93,316	102,478	585,138	60.50	9,672
2012	209,861.81	28,032	30,784	200,064	61.50	3,253
2013	135,717.20	15,995	17,565	131,724	62.50	2,108
2014	740,054.63	75,594	83,017	731,043	63.50	11,512
2015	46,280.83	4,000	4,393	46,516	64.50	721
2016	156,546.54	11,071	12,158	160,043	65.50	2,443
2017	5,250.58	289	317	5,459	66.50	82
2018	152,835.24	6,004	6,593	161,526	67.50	2,393
2019	555,295.68	13,090	14,376	596,449	68.50	8,707
2020	16,527.86	130	142	18,038	69.50	260
	7,432,417.62	1,760,009	1,932,811	6,242,848		112,095

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.7 1.51

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -30						
1955	154,876.40	152,798	132,680	68,659	13.26	5,178
1957	120,772.80	116,954	101,555	55,450	14.03	3,952
1958	13,792,585.42	13,229,379	11,487,516	6,442,845	14.42	446,799
1959	904,539.03	858,831	745,752	430,149	14.83	29,005
1960	300,072.37	282,003	244,873	145,221	15.24	9,529
1961	510,418.89	474,614	412,123	251,422	15.66	16,055
1962	680,612.84	625,790	543,395	341,402	16.10	21,205
1963	306,762.75	278,863	242,146	156,646	16.54	9,471
1964	2,205,298.51	1,981,278	1,720,411	1,146,477	16.99	67,480
1965	542,736.18	481,705	418,281	287,276	17.45	16,463
1966	2,990,130.99	2,620,652	2,275,601	1,611,569	17.92	89,931
1967	3,508,176.49	3,034,871	2,635,281	1,925,348	18.40	104,638
1968	4,062,624.81	3,468,462	3,011,783	2,269,629	18.88	120,213
1969	1,055,965.19	889,051	771,993	600,762	19.38	30,999
1970	3,131,994.78	2,599,142	2,256,923	1,814,670	19.89	91,235
1971	564,936.24	461,882	401,068	333,349	20.41	16,333
1972	8,869,412.91	7,142,405	6,201,991	5,328,246	20.93	254,575
1973	3,103,332.02	2,459,490	2,135,658	1,898,674	21.47	88,434
1974	4,313,648.46	3,362,627	2,919,883	2,687,860	22.02	122,064
1975	2,866,807.92	2,197,500	1,908,163	1,818,687	22.57	80,580
1976	8,937,357.51	6,732,377	5,845,950	5,772,615	23.13	249,573
1977	2,789,937.68	2,064,043	1,792,278	1,834,641	23.70	77,411
1978	2,588,078.46	1,878,603	1,631,254	1,733,248	24.29	71,356
1979	804,048.65	572,428	497,059	548,204	24.88	22,034
1980	4,195,751.14	2,928,563	2,542,970	2,911,506	25.47	114,311
1981	668,361.93	456,869	396,715	472,156	26.08	18,104
1982	286,880.76	191,966	166,691	206,254	26.69	7,728
1983	320,898.46	209,948	182,305	234,863	27.32	8,597
1984	5,227,230.36	3,342,113	2,902,070	3,893,329	27.95	139,296
1985	4,870,824.65	3,040,534	2,640,198	3,691,874	28.59	129,132
1986	990,499.93	603,328	523,890	763,760	29.23	26,129
1987	877,080.57	520,560	452,020	688,185	29.89	23,024
1988	9,500,492.34	5,490,477	4,767,566	7,583,074	30.55	248,218
1989	8,085,406.51	4,546,545	3,947,918	6,563,110	31.21	210,289
1990	5,358,567.28	2,927,032	2,541,641	4,424,496	31.89	138,742
1991	4,894,035.67	2,594,651	2,253,023	4,109,223	32.57	126,166
1992	4,010,157.56	2,060,623	1,789,308	3,423,897	33.26	102,943
1993	2,205,937.06	1,097,562	953,050	1,914,668	33.95	56,397
1994	2,897,423.31	1,393,661	1,210,163	2,556,487	34.65	73,780
1995	3,554,453.40	1,650,038	1,432,784	3,188,005	35.36	90,159
1996	6,516,436.35	2,915,675	2,531,779	5,939,588	36.07	164,668
1997	467,159.66	201,073	174,598	432,710	36.79	11,762
1998	1,499,694.44	619,974	538,344	1,411,259	37.51	37,624

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -30						
1999	1,171,109.16	463,934	402,850	1,119,592	38.24	29,278
2000	3,974,483.60	1,504,942	1,306,792	3,860,037	38.98	99,026
2001	4,984,319.54	1,801,333	1,564,158	4,915,457	39.71	123,784
2002	1,400,863.07	481,432	418,044	1,403,078	40.46	34,678
2003	8,911,557.46	2,904,713	2,522,260	9,062,765	41.21	219,917
2004	10,649,216.84	3,282,270	2,850,106	10,993,876	41.96	262,008
2005	28,926,997.46	8,396,090	7,290,608	30,314,489	42.72	709,609
2006	18,864,282.15	5,136,461	4,460,162	20,063,405	43.48	461,440
2007	17,336,699.12	4,409,277	3,828,724	18,708,985	44.24	422,897
2008	42,065,414.95	9,932,991	8,625,151	46,059,888	45.01	1,023,326
2009	30,952,207.11	6,737,831	5,850,686	34,387,183	45.79	750,976
2010	48,896,147.63	9,742,606	8,459,834	55,105,158	46.57	1,183,276
2011	61,736,860.48	11,163,074	9,693,274	70,564,645	47.35	1,490,278
2012	63,906,524.78	10,362,379	8,998,004	74,080,478	48.14	1,538,855
2013	41,731,066.94	5,987,073	5,198,778	49,051,609	48.93	1,002,485
2014	91,010,933.60	11,358,165	9,862,678	108,451,536	49.72	2,181,246
2015	36,674,983.44	3,883,331	3,372,027	44,305,451	50.52	876,988
2016	55,883,299.58	4,847,820	4,209,526	68,438,763	51.33	1,333,309
2017	61,649,642.56	4,167,516	3,618,795	76,525,740	52.14	1,467,697
2018	39,517,576.49	1,914,666	1,662,569	49,710,280	52.95	938,815
2019	45,056,568.74	1,309,704	1,137,260	57,436,279	53.77	1,068,184
2020	22,494,376.67	217,858	189,174	29,053,516	54.59	532,213
	873,327,550.05	204,762,406	177,802,110	957,523,705		21,521,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 2.46

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -35						
1958	998,612.88	1,018,281	962,971	385,156	18.35	20,989
1959	682,215.82	687,308	649,976	271,015	19.03	14,241
1960	164,769.17	163,922	155,018	67,420	19.73	3,417
1961	133,767.81	131,371	124,235	56,352	20.44	2,757
1966	15,146,524.07	13,874,451	13,120,838	7,326,969	24.11	303,898
1967	7,876.78	7,106	6,720	3,914	24.88	157
1969	6,688.39	5,846	5,528	3,501	26.44	132
1971	3,057,715.21	2,584,612	2,444,225	1,683,691	28.04	60,046
1972	2,994,547.01	2,487,557	2,352,441	1,690,197	28.85	58,586
1973	1,405,457.36	1,146,522	1,084,247	813,120	29.68	27,396
1974	208,733.36	167,158	158,079	123,711	30.51	4,055
1976	4,032,490.43	3,105,887	2,937,186	2,506,676	32.21	77,823
1980	7,744,570.40	5,478,509	5,180,935	5,274,235	35.70	147,738
1986	8,050,818.80	4,903,915	4,637,551	6,231,054	41.16	151,386
1997	311,803.00	130,881	123,772	297,162	51.68	5,750
2000	319,500.77	117,204	110,838	320,488	54.62	5,868
2001	455.28	159	150	465	55.60	8
2002	4,198,054.24	1,391,170	1,315,606	4,351,767	56.59	76,900
2003	506,748.48	158,898	150,267	533,843	57.58	9,271
2004	1,281,008.42	378,851	358,273	1,371,088	58.57	23,409
2005	1,398,190.37	388,591	367,484	1,520,073	59.56	25,522
2006	3,587.49	933	882	3,961	60.55	65
2007	272,300.93	65,974	62,391	305,215	61.54	4,960
2008	1,188,098.02	266,686	252,201	1,351,731	62.53	21,617
2009	433,176.93	89,432	84,574	500,215	63.53	7,874
2010	104,383,753.61	19,690,482	18,620,962	122,297,105	64.52	1,895,491
2011	592,510.66	101,106	95,614	704,275	65.52	10,749
2012	291,330.74	44,470	42,055	351,241	66.52	5,280
2013	178,339.59	24,045	22,739	218,019	67.51	3,229
2016	3,050,113.34	246,524	233,133	3,884,520	70.51	55,092
2017	499,365.56	31,462	29,753	644,391	71.50	9,012
2018	43,129.58	1,941	1,836	56,389	72.50	778
2019	2,822,669.34	76,212	72,072	3,738,532	73.50	50,864
2020	1,450,766.36	13,063	12,354	1,946,181	74.50	26,123
	167,859,690.20	58,980,529	55,776,906	170,833,676		3,110,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.9 1.85

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -80						
1958	34,281,210.64	43,050,550	38,426,259	23,279,920	18.14	1,283,347
1959	215,484.02	267,697	238,942	148,929	18.59	8,011
1960	697,884.87	857,352	765,259	490,934	19.05	25,771
1961	7,047,319.42	8,558,307	7,639,013	5,046,162	19.52	258,512
1962	2,096,078.01	2,515,306	2,245,123	1,527,817	20.00	76,391
1963	1,603,780.44	1,900,961	1,696,769	1,190,036	20.49	58,079
1964	1,293,679.99	1,514,001	1,351,374	977,250	20.99	46,558
1965	2,230,486.41	2,576,868	2,300,073	1,714,803	21.49	79,795
1966	2,059,152.85	2,347,422	2,095,273	1,611,202	22.00	73,236
1967	1,505,754.97	1,693,080	1,511,217	1,199,142	22.52	53,248
1968	3,505,780.81	3,885,127	3,467,805	2,842,600	23.06	123,270
1969	1,530,023.92	1,671,236	1,491,720	1,262,323	23.59	53,511
1970	1,211,589.57	1,303,435	1,163,426	1,017,435	24.14	42,147
1971	3,631,291.31	3,845,516	3,432,448	3,103,876	24.70	125,663
1972	3,957,867.18	4,124,889	3,681,812	3,442,349	25.26	136,277
1973	4,256,740.00	4,363,584	3,894,868	3,767,264	25.83	145,848
1974	5,785,085.72	5,829,596	5,203,408	5,209,746	26.41	197,264
1975	286,735.78	283,868	253,376	262,748	27.00	9,731
1976	780,489.65	758,636	677,147	727,734	27.60	26,367
1977	5,572,137.34	5,315,819	4,744,818	5,285,029	28.20	187,412
1978	807,023.91	755,127	674,015	778,628	28.81	27,026
1979	35,528.51	32,583	29,083	34,868	29.43	1,185
1980	571,488.71	513,311	458,174	570,506	30.06	18,979
1982	161,716.03	139,091	124,150	166,939	31.33	5,328
1984	3,145,507.95	2,582,795	2,305,363	3,356,551	32.63	102,867
1985	1,083,128.73	867,918	774,690	1,174,942	33.29	35,294
1986	218,603.24	170,773	152,429	241,057	33.96	7,098
1987	160,433.11	122,105	108,989	179,791	34.63	5,192
1988	478,409.71	354,358	316,295	544,842	35.31	15,430
1989	726,890.15	523,361	467,144	841,258	36.00	23,368
1990	122,067.61	85,362	76,193	143,529	36.69	3,912
1991	29,460.48	19,983	17,837	35,192	37.39	941
1992	23,442.69	15,409	13,754	28,443	38.09	747
1993	48,700.95	30,974	27,647	60,015	38.80	1,547
1994	931.00	572	511	1,165	39.51	29
1995	86,511.12	51,310	45,799	109,921	40.23	2,732
1996	69,996.23	39,981	35,686	90,307	40.96	2,205
1997	2,637,152.41	1,449,363	1,293,679	3,453,195	41.68	82,850
1998	3,072,006.15	1,620,176	1,446,144	4,083,467	42.42	96,263
1999	8,081,080.62	4,082,610	3,644,075	10,901,870	43.16	252,592
2000	2,800,704.88	1,352,724	1,207,421	3,833,848	43.90	87,331
2001	4,738,318.12	2,181,967	1,947,590	6,581,383	44.65	147,399
2002	24,682,906.33	10,810,965	9,649,701	34,779,530	45.40	766,069

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -80						
2003	5,546,106.74	2,304,374	2,056,849	7,926,143	46.15	171,747
2004	5,793,033.99	2,274,959	2,030,593	8,396,868	46.91	179,000
2005	8,267,885.68	3,058,291	2,729,783	12,152,411	47.67	254,928
2006	11,712,885.53	4,062,099	3,625,767	17,457,427	48.44	360,393
2007	10,830,442.73	3,505,749	3,129,178	16,365,619	49.21	332,567
2008	17,773,798.19	5,337,365	4,764,050	27,228,787	49.99	544,685
2009	23,228,668.20	6,438,987	5,747,341	36,064,262	50.76	710,486
2010	20,032,807.15	5,078,196	4,532,720	31,526,333	51.55	611,568
2011	27,276,235.00	6,276,098	5,601,948	43,495,275	52.33	831,173
2012	130,880,359.76	27,014,492	24,112,720	211,471,928	53.12	3,981,023
2013	146,879,903.02	26,790,013	23,912,353	240,471,472	53.92	4,459,782
2014	269,139,122.16	42,631,637	38,052,343	446,398,077	54.72	8,157,860
2015	23,069,630.43	3,100,697	2,767,634	38,757,701	55.52	698,085
2016	60,072,176.55	6,614,307	5,903,829	102,226,089	56.33	1,814,772
2017	41,826,452.92	3,588,961	3,203,451	72,084,164	57.14	1,261,536
2018	87,150,261.63	5,360,264	4,784,490	152,085,981	57.95	2,624,435
2019	24,779,930.11	914,379	816,160	43,787,714	58.77	745,069
2020	14,003,600.85	172,160	153,668	25,052,814	59.59	420,420
	1,065,593,882.18	278,989,096	249,021,376	1,669,047,612		32,856,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.8 3.08

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -55						
1958	21,231,807.10	24,432,852	25,641,333	7,267,968	18.03	403,104
1959	387,411.58	440,932	462,741	137,747	18.60	7,406
1960	480,396.67	540,486	567,219	177,396	19.19	9,244
1961	4,536,071.18	5,043,202	5,292,645	1,738,265	19.79	87,836
1962	1,764,393.93	1,937,422	2,033,249	701,562	20.41	34,373
1963	988,336.13	1,071,686	1,124,693	407,228	21.03	19,364
1964	859,861.87	920,195	965,709	367,077	21.67	16,939
1965	770,180.09	813,131	853,350	340,429	22.32	15,252
1966	8,167,554.66	8,503,654	8,924,256	3,735,454	22.98	162,552
1967	1,675,145.45	1,719,230	1,804,265	792,210	23.65	33,497
1968	1,272,191.89	1,286,525	1,350,158	621,739	24.33	25,554
1969	1,156,479.30	1,151,834	1,208,805	583,738	25.02	23,331
1970	1,349,841.33	1,323,497	1,388,959	703,295	25.72	27,344
1971	7,736,732.46	7,464,140	7,833,326	4,158,609	26.43	157,344
1972	5,097,575.43	4,837,851	5,077,137	2,824,105	27.14	104,057
1973	4,414,294.27	4,118,020	4,321,703	2,520,453	27.87	90,436
1974	4,324,346.39	3,963,261	4,159,289	2,543,448	28.61	88,901
1975	193,062.80	173,776	182,371	116,876	29.35	3,982
1976	2,843,877.36	2,511,949	2,636,193	1,771,817	30.11	58,845
1977	6,771,911.27	5,867,523	6,157,738	4,338,724	30.87	140,548
1978	500,641.88	425,245	446,278	329,717	31.64	10,421
1979	203,885.59	169,660	178,052	137,971	32.42	4,256
1980	5,626,446.29	4,584,713	4,811,479	3,909,513	33.20	117,756
1984	5,284,419.10	3,929,232	4,123,577	4,067,273	36.42	111,677
1985	1,855,852.95	1,346,236	1,412,823	1,463,749	37.24	39,306
1986	1,512,230.81	1,069,173	1,122,056	1,221,902	38.07	32,096
1987	194,505.93	133,901	140,524	160,960	38.91	4,137
1988	641,339.38	429,580	450,828	543,248	39.75	13,667
1989	719,816.43	468,600	491,778	623,937	40.60	15,368
1990	879,376.37	555,722	583,209	779,824	41.46	18,809
1991	3,936.59	2,413	2,532	3,570	42.32	84
1992	7,273.97	4,318	4,532	6,743	43.19	156
1995	79,537.79	42,550	44,655	78,629	45.84	1,715
1996	6,684.00	3,444	3,614	6,746	46.73	144
1997	2,041,048.17	1,011,000	1,061,005	2,102,620	47.63	44,145
1998	556,145.15	264,271	277,342	584,683	48.54	12,045
1999	1,752,780.32	797,574	837,023	1,879,786	49.45	38,014
2000	1,074,348.88	467,217	490,326	1,174,915	50.36	23,330
2001	1,871,302.40	775,280	813,626	2,086,893	51.29	40,688
2002	36,700,481.21	14,456,943	15,172,002	41,713,744	52.21	798,961
2003	2,231,263.05	833,004	874,205	2,584,253	53.14	48,631
2004	3,148,406.65	1,109,865	1,164,760	3,715,270	54.08	68,700
2005	4,414,374.51	1,464,248	1,536,672	5,305,608	55.02	96,431

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -55						
2006	9,563,754.15	2,973,213	3,120,272	11,703,547	55.96	209,141
2007	8,875,921.27	2,572,686	2,699,934	11,057,744	56.91	194,302
2008	12,450,152.63	3,346,806	3,512,343	15,785,394	57.86	272,820
2009	14,681,809.12	3,637,903	3,817,839	18,938,965	58.81	322,036
2010	74,620,305.05	16,902,768	17,738,801	97,922,672	59.77	1,638,325
2011	18,400,901.16	3,777,089	3,963,909	24,557,488	60.73	404,372
2012	76,221,543.49	14,008,262	14,701,129	103,442,263	61.70	1,676,536
2013	78,297,682.36	12,707,753	13,336,295	108,025,113	62.67	1,723,713
2014	121,750,663.77	17,146,511	17,994,600	170,718,929	63.64	2,682,573
2015	4,363,955.49	520,838	546,599	6,217,532	64.61	96,232
2016	21,654,648.07	2,114,576	2,219,166	31,345,539	65.59	477,901
2017	15,358,250.57	1,169,792	1,227,652	22,577,636	66.56	339,207
2018	41,171,888.66	2,242,509	2,353,427	61,463,000	67.54	910,024
2019	19,876,813.68	651,304	683,518	30,125,543	68.52	439,661
2020	3,773,320.13	40,941	42,966	5,805,680	69.51	83,523
	668,389,178.18	196,278,306	205,986,487	830,016,739		14,520,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.2 2.17

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
1966	109,352.06	92,050	109,352			
1998	1,142.12	546	2,292	1,150-		
	110,494.18	92,596	111,644	1,150-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1958	335,198.20	261,277	281,582	53,616	16.54	3,242
1959	16,008.70	12,346	13,305	2,704	17.16	158
1960	16,331.14	12,455	13,423	2,908	17.80	163
1961	17,110.05	12,899	13,901	3,209	18.46	174
1962	18,011.44	13,415	14,458	3,553	19.14	186
1963	19,639.65	14,442	15,564	4,076	19.85	205
1964	21,527.19	15,620	16,834	4,693	20.58	228
1965	21,129.73	15,123	16,298	4,832	21.32	227
1966	21,798.13	15,378	16,573	5,225	22.09	237
1967	21,490.67	14,935	16,096	5,395	22.88	236
1968	27,325.20	18,694	20,147	7,178	23.69	303
1969	23,244.30	15,645	16,861	6,383	24.52	260
1970	31,716.41	20,988	22,619	9,097	25.37	359
1971	28,336.45	18,426	19,858	8,478	26.23	323
1972	29,104.67	18,584	20,028	9,077	27.11	335
1973	27,345.92	17,133	18,464	8,882	28.01	317
1974	29,274.19	17,986	19,384	9,890	28.92	342
1975	29,411.45	17,710	19,086	10,325	29.84	346
1976	30,587.91	18,035	19,437	11,151	30.78	362
1977	31,811.43	18,357	19,784	12,027	31.72	379
1978	33,169.32	18,721	20,176	12,993	32.67	398
1979	34,407.25	18,975	20,450	13,957	33.64	415
1980	35,783.54	19,276	20,774	15,010	34.60	434
1981	37,214.88	19,560	21,080	16,135	35.58	453
1982	38,703.47	19,837	21,379	17,324	36.56	474
1983	40,251.61	20,104	21,666	18,586	37.54	495
1984	41,861.68	20,356	21,938	19,924	38.53	517
1985	43,536.15	20,596	22,197	21,339	39.52	540
1986	45,277.60	20,815	22,433	22,845	40.52	564
1987	47,185.06	21,070	22,707	24,478	41.51	590
1988	54,823.04	23,749	25,595	29,228	42.51	688
1989	50,931.14	21,384	23,046	27,885	43.51	641
1990	52,968.38	21,541	23,215	29,753	44.50	669
1991	55,595.12	21,867	23,566	32,029	45.50	704
1992	57,290.60	21,770	23,462	33,829	46.50	728
1993	59,582.22	21,847	23,545	36,037	47.50	759
1994	61,965.51	21,894	23,595	38,371	48.50	791
1995	64,444.13	21,911	23,614	40,830	49.50	825
1996	67,021.89	21,894	23,595	43,427	50.50	860
1997	36,143.31	11,325	12,205	23,938	51.50	465
1998	39,537.92	11,861	12,783	26,755	52.50	510
1999	16,064.73	4,605	4,963	11,102	53.50	208
2000	30,102.41	8,228	8,867	21,235	54.50	390

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
2001	112,079.00	29,141	31,406	80,673	55.50	1,454
2002	93,876.57	23,157	24,957	68,920	56.50	1,220
2003	152,382.16	35,555	38,318	114,064	57.50	1,984
2004	479,274.76	105,440	113,634	365,641	58.50	6,250
2005	133,409.62	27,572	29,715	103,695	59.50	1,743
2006	160,284.74	30,988	33,396	126,889	60.50	2,097
2007	759,414.58	136,695	147,317	612,098	61.50	9,953
2008	332,897.02	55,484	59,796	273,101	62.50	4,370
2009	115,285.89	17,677	19,051	96,235	63.50	1,516
2010	62,203.68	8,709	9,386	52,818	64.50	819
2011	415,742.44	52,662	56,754	358,988	65.50	5,481
2012	92,825.67	10,520	11,337	81,489	66.50	1,225
2013	103,324.85	10,332	11,135	92,190	67.50	1,366
2014	38,134.50	3,305	3,562	34,572	68.50	505
2015	197,387.66	14,474	15,599	181,789	69.50	2,616
2016	18,523.84	1,111	1,197	17,327	70.50	246
2017	338,400.33	15,793	17,020	321,380	71.50	4,495
2018	254,004.74	8,466	9,124	244,881	72.50	3,378
2019	367,144.74	7,343	7,913	359,232	73.50	4,888
2020	211,331.33	1,410	1,520	209,812	74.50	2,816
	6,278,191.91	1,598,468	1,722,690	4,555,502		79,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.0 1.27

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -10						
1958	440,460.97	342,479	395,463	89,044	20.52	4,339
1959	44,978.70	34,584	39,934	9,543	21.07	453
1960	40,572.39	30,833	35,603	9,027	21.64	417
1961	8,563.27	6,430	7,425	1,995	22.22	90
1962	5,993.64	4,445	5,133	1,460	22.81	64
1963	4,516.35	3,307	3,819	1,149	23.41	49
1964	5,517.56	3,987	4,604	1,465	24.02	61
1965	13,888.61	9,900	11,432	3,845	24.64	156
1966	58,218.83	40,922	47,253	16,788	25.27	664
1967	36,132.47	25,034	28,907	10,839	25.91	418
1968	72,337.10	49,379	57,018	22,553	26.56	849
1969	45,429.65	30,540	35,265	14,708	27.22	540
1970	7,771.05	5,144	5,940	2,608	27.88	94
1971	79,902.35	52,032	60,082	27,811	28.56	974
1972	37,139.14	23,788	27,468	13,385	29.24	458
1973	138,009.60	86,880	100,321	51,490	29.94	1,720
1974	31,431.05	19,441	22,449	12,125	30.64	396
1977	23,066.71	13,488	15,575	9,798	32.79	299
1978	22,789.16	13,064	15,085	9,983	33.52	298
1979	69,274.83	38,907	44,926	31,276	34.26	913
1981	3,653.20	1,966	2,270	1,749	35.76	49
1985	27,762.17	13,590	15,692	14,846	38.85	382
1988	39,751.90	17,972	20,752	22,975	41.23	557
1989	15,965.00	7,017	8,103	9,458	42.03	225
1990	18,732.58	7,992	9,228	11,378	42.85	266
1992	10,005.18	4,011	4,632	6,374	44.49	143
1994	23,723.71	8,888	10,263	15,833	46.16	343
1995	134,653.09	48,667	56,196	91,922	47.00	1,956
1998	36,980.23	11,878	13,716	26,962	49.56	544
1999	31,113.61	9,573	11,054	23,171	50.42	460
2000	42,866.45	12,604	14,554	32,599	51.29	636
2001	7,739.30	2,170	2,506	6,007	52.16	115
2002	13,442.78	3,583	4,137	10,650	53.04	201
2003	88,604.10	22,375	25,837	71,628	53.93	1,328
2004	54,239.41	12,947	14,950	44,713	54.81	816
2005	131,793.12	29,616	34,198	110,774	55.70	1,989
2006	1,155,085.05	243,230	280,859	989,735	56.60	17,486
2007	544,730.32	107,000	123,554	475,649	57.50	8,272
2008	927,845.60	168,986	195,129	825,501	58.41	14,133
2009	368,921.00	61,972	71,560	334,253	59.31	5,636
2010	451,483.74	69,315	80,039	416,593	60.23	6,917
2011	342,610.32	47,701	55,081	321,790	61.14	5,263
2012	312,293.98	38,966	44,994	298,529	62.06	4,810

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -10						
2013	187,030.31	20,633	23,825	181,908	62.98	2,888
2014	437,680.77	41,886	48,366	433,083	63.91	6,776
2015	393,165.26	31,878	36,810	395,672	64.84	6,102
2016	113,357.46	7,535	8,701	115,992	65.77	1,764
2017	257,362.24	13,306	15,364	267,734	66.71	4,013
2018	243,765.01	9,039	10,437	257,705	67.64	3,810
2019	237,180.27	5,294	6,113	254,785	68.58	3,715
2020	72,256.37	533	616	78,866	69.53	1,134
	7,911,786.96	1,916,707	2,213,238	6,489,728		115,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.0 1.47

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 61-R2						
NET SALVAGE PERCENT.. -30						
1958	10,041,701.11	9,593,801	8,984,755	4,069,456	16.17	251,667
1959	2,158,963.06	2,041,025	1,911,454	895,198	16.64	53,798
1960	955,828.34	894,046	837,289	405,288	17.11	23,687
1961	1,251,325.37	1,157,381	1,083,907	542,816	17.60	30,842
1962	887,542.52	811,633	760,108	393,697	18.09	21,763
1963	1,634,194.33	1,476,665	1,382,921	741,532	18.60	39,867
1964	1,192,105.11	1,064,235	996,674	553,063	19.11	28,941
1965	1,910,759.07	1,684,218	1,577,298	906,689	19.64	46,165
1966	2,205,296.97	1,918,922	1,797,103	1,069,783	20.17	53,038
1967	2,386,119.81	2,048,314	1,918,280	1,183,676	20.72	57,127
1968	2,634,917.61	2,230,993	2,089,362	1,336,031	21.27	62,813
1969	3,200,646.49	2,671,800	2,502,185	1,658,655	21.83	75,981
1970	2,573,109.50	2,116,141	1,981,801	1,363,241	22.41	60,832
1971	6,995,523.74	5,666,675	5,306,936	3,787,245	22.99	164,734
1972	4,217,665.75	3,363,470	3,149,946	2,333,019	23.58	98,941
1973	6,834,079.13	5,362,654	5,022,215	3,862,088	24.18	159,722
1974	6,196,780.98	4,782,013	4,478,435	3,577,380	24.79	144,307
1975	2,839,190.74	2,154,074	2,017,326	1,673,622	25.40	65,891
1976	1,007,029.50	750,503	702,859	606,279	26.03	23,292
1977	1,430,823.44	1,046,829	980,373	879,697	26.67	32,985
1978	4,670,798.62	3,353,587	3,140,690	2,931,348	27.31	107,336
1979	2,785,110.89	1,961,086	1,836,590	1,784,054	27.96	63,807
1980	2,488,494.61	1,717,226	1,608,211	1,626,832	28.62	56,842
1981	1,387,479.88	937,648	878,123	925,601	29.29	31,601
1982	1,038,654.62	686,859	643,255	706,996	29.97	23,590
1983	1,406,184.00	909,523	851,784	976,255	30.65	31,852
1984	2,621,708.35	1,657,179	1,551,976	1,856,245	31.34	59,229
1985	663,952.05	409,775	383,761	479,377	32.04	14,962
1986	1,739,789.73	1,047,428	980,934	1,280,793	32.75	39,108
1987	540,929.19	317,365	297,218	405,990	33.47	12,130
1988	13,637,790.06	7,792,129	7,297,459	10,431,668	34.19	305,109
1989	14,126,138.82	7,851,336	7,352,907	11,011,073	34.92	315,323
1990	10,380,323.85	5,605,717	5,249,848	8,244,573	35.66	231,199
1991	9,001,165.95	4,718,987	4,419,410	7,282,106	36.40	200,058
1992	9,583,005.67	4,870,793	4,561,579	7,896,328	37.15	212,553
1993	5,826,194.74	2,866,931	2,684,929	4,889,124	37.91	128,967
1994	4,717,463.22	2,244,998	2,102,478	4,030,224	38.67	104,221
1995	4,379,102.47	2,012,075	1,884,342	3,808,491	39.44	96,564
1996	5,449,094.44	2,413,175	2,259,979	4,823,844	40.22	119,936
1997	1,262,464.90	538,102	503,942	1,137,262	41.00	27,738
1998	6,211,147.50	2,542,819	2,381,393	5,693,099	41.79	136,231
1999	6,993,718.76	2,743,916	2,569,723	6,522,111	42.59	153,137
2000	8,646,305.93	3,244,933	3,038,934	8,201,264	43.39	189,013

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 61-R2						
NET SALVAGE PERCENT.. -30						
2001	8,057,170.84	2,884,733	2,701,601	7,772,721	44.20	175,853
2002	8,217,621.19	2,800,311	2,622,538	8,060,370	45.01	179,080
2003	21,887,938.81	7,076,305	6,627,078	21,827,242	45.83	476,265
2004	16,831,439.16	5,147,475	4,820,696	17,060,175	46.65	365,706
2005	24,967,284.81	7,193,874	6,737,183	25,720,287	47.48	541,708
2006	24,201,136.66	6,539,897	6,124,723	25,336,755	48.32	524,353
2007	33,389,542.52	8,425,183	7,890,325	35,516,080	49.16	722,459
2008	31,815,223.37	7,451,380	6,978,342	34,381,448	50.01	687,491
2009	35,083,811.42	7,581,577	7,100,274	38,508,681	50.86	757,151
2010	26,519,286.22	5,244,693	4,911,743	29,563,329	51.72	571,603
2011	37,017,733.29	6,642,425	6,220,742	41,902,311	52.58	796,925
2012	50,417,964.57	8,112,301	7,597,305	57,946,049	53.45	1,084,117
2013	30,996,458.75	4,412,749	4,132,613	36,162,783	54.32	665,736
2014	27,073,480.94	3,352,374	3,139,554	32,055,971	55.19	580,829
2015	16,479,337.30	1,727,990	1,618,292	19,804,846	56.08	353,153
2016	19,403,317.09	1,670,606	1,564,550	23,659,762	56.96	415,375
2017	36,402,358.40	2,443,763	2,288,625	45,034,441	57.85	778,469
2018	28,737,740.96	1,378,176	1,290,685	36,068,378	58.75	613,930
2019	39,129,179.11	1,134,355	1,062,342	49,805,591	59.64	835,104
2020	36,783,434.17	352,900	330,497	47,487,967	60.55	784,277
	735,522,080.40	206,852,046	193,720,400	762,458,304		16,066,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.5 2.18

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 363 STORAGE BATTERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	741,091.00	74,109	65,475	675,616	13.50	50,046
	741,091.00	74,109	65,475	675,616		50,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 6.75

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -70						
1958	11,853,490.49	13,151,910	15,436,409	4,714,525	20.84	226,225
1959	424,190.29	465,002	545,773	175,350	21.31	8,229
1960	743,994.57	805,457	945,366	319,425	21.79	14,659
1961	954,909.98	1,020,550	1,197,820	425,527	22.28	19,099
1962	1,108,908.79	1,169,732	1,372,916	512,229	22.77	22,496
1963	1,706,887.17	1,776,339	2,084,891	816,817	23.27	35,102
1964	1,489,828.25	1,529,325	1,794,970	737,738	23.77	31,037
1965	1,484,378.58	1,502,282	1,763,230	760,214	24.28	31,310
1966	1,459,813.14	1,456,326	1,709,291	772,391	24.79	31,157
1967	1,375,468.33	1,351,535	1,586,298	751,998	25.32	29,700
1968	1,534,985.93	1,485,653	1,743,712	865,764	25.84	33,505
1969	890,272.66	848,296	995,646	517,818	26.37	19,637
1970	1,905,269.51	1,786,285	2,096,564	1,142,394	26.91	42,452
1971	2,007,654.13	1,850,979	2,172,496	1,240,516	27.46	45,175
1972	2,599,639.33	2,356,284	2,765,573	1,653,814	28.01	59,044
1973	2,694,088.59	2,399,894	2,816,758	1,763,193	28.56	61,736
1974	2,922,279.76	2,556,817	3,000,939	1,966,937	29.12	67,546
1975	2,547,384.33	2,187,666	2,567,666	1,762,887	29.69	59,376
1976	2,729,236.20	2,299,761	2,699,232	1,940,470	30.26	64,127
1977	2,961,854.78	2,447,084	2,872,145	2,163,008	30.84	70,136
1978	3,165,253.87	2,563,099	3,008,312	2,372,620	31.42	75,513
1979	4,102,603.64	3,253,570	3,818,718	3,155,708	32.01	98,585
1980	4,477,883.08	3,475,061	4,078,682	3,533,719	32.61	108,363
1981	6,349,980.31	4,819,953	5,657,183	5,137,784	33.21	154,706
1982	7,318,892.97	5,430,985	6,374,352	6,067,766	33.81	179,467
1983	7,792,630.99	5,645,675	6,626,334	6,621,139	34.43	192,307
1984	8,389,177.95	5,932,827	6,963,365	7,298,238	35.04	208,283
1985	8,642,521.25	5,960,220	6,995,516	7,696,770	35.66	215,838
1986	8,381,354.33	5,630,502	6,608,525	7,639,777	36.29	210,520
1987	8,951,976.04	5,854,046	6,870,899	8,347,460	36.92	226,096
1988	7,993,611.04	5,084,648	5,967,856	7,621,283	37.55	202,964
1989	8,540,944.63	5,277,877	6,194,649	8,324,957	38.19	217,988
1990	7,703,466.22	4,618,528	5,420,771	7,675,122	38.84	197,609
1991	10,401,170.68	6,044,235	7,094,124	10,587,866	39.49	268,115
1992	8,931,877.30	5,025,967	5,898,982	9,285,209	40.14	231,321
1993	9,907,792.46	5,392,702	6,329,419	10,513,828	40.79	257,755
1994	10,493,903.02	5,515,480	6,473,524	11,366,111	41.45	274,213
1995	9,055,100.31	4,587,314	5,384,135	10,009,536	42.12	237,643
1996	8,694,172.73	4,241,887	4,978,707	9,801,387	42.78	229,111
1997	15,591,238.46	7,310,903	8,580,814	17,924,291	43.45	412,527
1998	6,907,720.90	3,108,053	3,647,925	8,095,201	44.12	183,481
1999	10,817,979.53	4,658,882	5,468,134	12,922,431	44.80	288,447
2000	8,895,445.05	3,659,586	4,295,260	10,826,997	45.48	238,061

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -70						
2001	15,479,194.65	6,069,996	7,124,360	19,190,271	46.16	415,734
2002	26,460,464.35	9,866,075	11,579,821	33,402,968	46.84	713,129
2003	11,337,052.68	4,008,782	4,705,111	14,567,879	47.52	306,563
2004	12,680,814.49	4,236,026	4,971,828	16,585,557	48.21	344,027
2005	15,337,094.06	4,823,516	5,661,365	20,411,695	48.90	417,417
2006	16,083,447.31	4,739,165	5,562,362	21,779,498	49.60	439,103
2007	22,401,124.79	6,162,796	7,233,280	30,848,632	50.29	613,415
2008	29,867,597.71	7,624,869	8,949,316	41,825,600	50.99	820,271
2009	22,530,610.80	5,304,832	6,226,286	32,075,752	51.69	620,541
2010	17,517,660.25	3,772,235	4,427,476	25,352,546	52.40	483,827
2011	25,073,954.61	4,901,958	5,753,433	36,872,290	53.10	694,393
2012	36,098,992.90	6,331,366	7,431,130	53,937,158	53.81	1,002,363
2013	34,994,576.93	5,423,774	6,365,889	53,124,892	54.53	974,232
2014	19,218,482.90	2,586,596	3,035,890	29,635,531	55.25	536,390
2015	34,518,707.21	3,941,657	4,626,327	54,055,475	55.97	965,794
2016	27,119,673.04	2,543,527	2,985,340	43,118,104	56.69	760,595
2017	32,163,505.70	2,351,152	2,759,549	51,918,411	57.42	904,187
2018	31,367,834.51	1,644,020	1,929,588	51,395,731	58.15	883,847
2019	23,882,050.94	751,091	881,556	39,717,931	58.89	674,443
2020	20,717,588.67	217,307	255,053	34,964,847	59.63	586,363
	711,751,660.07	244,839,917	287,368,841	922,608,981		19,037,295
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.5 2.67

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -60						
1958	16,526,160.09	15,547,811	18,702,962	7,738,894	24.72	313,062
1959	574,533.96	533,324	641,553	277,701	25.19	11,024
1960	670,373.36	613,708	738,249	334,348	25.67	13,025
1961	1,047,368.87	945,431	1,137,289	538,501	26.15	20,593
1962	1,156,530.02	1,029,164	1,238,014	612,434	26.63	22,998
1963	1,455,907.03	1,276,539	1,535,590	793,861	27.12	29,272
1964	1,557,829.36	1,345,541	1,618,595	873,932	27.61	31,653
1965	1,546,687.78	1,315,724	1,582,727	891,973	28.10	31,743
1966	1,404,818.88	1,176,294	1,415,002	832,708	28.60	29,116
1967	1,540,148.29	1,269,082	1,526,620	937,617	29.10	32,221
1968	1,561,036.16	1,265,064	1,521,786	975,872	29.61	32,958
1969	1,404,912.54	1,119,434	1,346,603	901,257	30.12	29,922
1970	1,974,577.24	1,545,952	1,859,675	1,299,649	30.64	42,417
1971	1,977,202.98	1,521,118	1,829,802	1,333,723	31.15	42,816
1972	2,085,876.50	1,575,254	1,894,924	1,442,478	31.68	45,533
1973	2,304,371.27	1,708,295	2,054,963	1,632,031	32.20	50,684
1974	2,313,122.76	1,682,103	2,023,456	1,677,540	32.73	51,254
1975	1,824,552.41	1,301,037	1,565,059	1,354,225	33.26	40,716
1976	1,732,712.47	1,210,598	1,456,267	1,316,073	33.80	38,937
1977	2,257,406.43	1,544,680	1,858,145	1,753,705	34.34	51,069
1978	3,291,543.20	2,204,913	2,652,361	2,614,108	34.88	74,946
1979	3,752,979.80	2,458,952	2,957,952	3,046,816	35.43	85,995
1980	3,407,308.20	2,182,476	2,625,371	2,826,322	35.98	78,553
1981	6,345,063.17	3,969,472	4,775,006	5,377,095	36.54	147,156
1982	6,197,432.38	3,786,185	4,554,524	5,361,368	37.09	144,550
1983	6,425,068.85	3,829,341	4,606,437	5,673,673	37.65	150,695
1984	7,992,542.34	4,644,243	5,586,709	7,201,359	38.21	188,468
1985	7,369,137.97	4,169,989	5,016,214	6,774,407	38.78	174,688
1986	6,585,535.71	3,626,470	4,362,397	6,174,460	39.35	156,911
1987	7,746,258.16	4,147,904	4,989,647	7,404,366	39.92	185,480
1988	7,085,647.28	3,686,464	4,434,566	6,902,470	40.49	170,473
1989	7,396,343.65	3,733,674	4,491,357	7,342,793	41.07	178,787
1990	7,950,245.22	3,890,278	4,679,740	8,040,652	41.65	193,053
1991	9,560,907.53	4,530,646	5,450,060	9,847,392	42.23	233,185
1992	8,551,433.40	3,919,977	4,715,466	8,966,827	42.81	209,456
1993	10,820,244.48	4,789,819	5,761,827	11,550,564	43.40	266,142
1994	9,740,119.81	4,160,979	5,005,375	10,578,817	43.98	240,537
1995	10,011,408.63	4,119,414	4,955,376	11,062,878	44.57	248,214
1996	8,972,364.94	3,550,616	4,271,150	10,084,634	45.16	223,309
1997	4,816,094.88	1,830,116	2,201,505	5,504,247	45.75	120,311
1998	4,037,797.11	1,469,758	1,768,019	4,692,456	46.35	101,240
1999	7,886,084.61	2,746,502	3,303,856	9,313,879	46.94	198,421
2000	5,471,859.58	1,818,146	2,187,106	6,567,869	47.54	138,155

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -60						
2001	7,601,422.14	2,406,063	2,894,331	9,267,944	48.13	192,561
2002	10,334,965.52	3,105,947	3,736,244	12,799,701	48.73	262,666
2003	4,809,430.65	1,368,418	1,646,114	6,048,975	49.33	122,623
2004	9,746,705.39	2,617,263	3,148,390	12,446,339	49.93	249,276
2005	11,045,964.35	2,789,415	3,355,477	14,318,066	50.53	283,358
2006	10,656,152.81	2,520,479	3,031,965	14,017,879	51.13	274,162
2007	12,580,823.03	2,774,424	3,337,444	16,791,873	51.73	324,606
2008	19,985,613.13	4,082,501	4,910,972	27,066,009	52.34	517,119
2009	14,778,571.48	2,782,391	3,347,028	20,298,686	52.94	383,428
2010	10,680,805.80	1,837,099	2,209,905	14,879,384	53.55	277,860
2011	18,574,971.25	2,892,643	3,479,653	26,240,301	54.16	484,496
2012	30,602,743.93	4,268,226	5,134,386	43,830,004	54.77	800,256
2013	25,516,069.26	3,143,580	3,781,514	37,044,197	55.38	668,909
2014	25,456,520.65	2,722,015	3,274,399	37,456,034	55.99	668,977
2015	28,873,014.47	2,617,974	3,149,245	43,047,578	56.60	760,558
2016	25,817,839.87	1,913,825	2,302,202	39,006,342	57.22	681,691
2017	21,587,985.11	1,249,340	1,502,871	33,037,905	57.83	571,294
2018	18,137,991.86	749,607	901,727	28,119,060	58.45	481,079
2019	54,965,478.42	1,363,144	1,639,770	86,304,995	59.07	1,461,063
2020	156,519,757.42	1,294,731	1,557,473	248,874,139	59.69	4,169,444
	726,602,375.84	167,291,572	201,240,412	961,323,389		18,505,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.9 2.55

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1958	1,003,033.56	894,028	1,112,890	90,750	16.72	5,428
1964	1,378.82	1,148	1,429	226	19.91	11
1966	85.46	69	86	17	21.07	1
1970	4,221.42	3,232	4,023	1,043	23.53	44
1971	3,617,479.09	2,726,783	3,394,311	946,664	24.17	39,167
1972	6,461,835.84	4,793,261	5,966,671	1,787,532	24.82	72,020
1973	476,580.70	347,713	432,835	139,062	25.48	5,458
1974	1,444,519.02	1,035,789	1,289,354	444,069	26.16	16,975
1975	106,144.39	74,778	93,084	34,289	26.84	1,278
1977	134,036.64	91,014	113,295	47,549	28.22	1,685
1978	323,747.74	215,585	268,361	120,136	28.93	4,153
1979	975,305.80	636,680	792,542	377,825	29.64	12,747
1980	422,742.20	270,269	336,432	170,859	30.37	5,626
1981	516,608.66	323,318	402,468	217,462	31.10	6,992
1982	3,462,036.92	2,119,390	2,638,225	1,516,219	31.84	47,620
1983	466,721.70	279,260	347,624	212,442	32.59	6,519
1984	550,372.46	321,691	400,442	260,005	33.34	7,799
1985	6,323,337.35	3,607,186	4,490,240	3,097,765	34.10	90,844
1986	2,634,379.15	1,465,368	1,824,096	1,337,159	34.87	38,347
1987	4,462,424.02	2,417,956	3,009,881	2,345,028	35.65	65,779
1988	1,606,588.50	847,083	1,054,452	873,454	36.44	23,970
1989	1,586,570.46	813,397	1,012,520	891,365	37.23	23,942
1990	1,482,348.20	738,352	919,104	859,714	38.02	22,612
1991	1,639,056.84	791,900	985,760	981,108	38.83	25,267
1992	2,152,718.96	1,007,860	1,254,588	1,328,675	39.64	33,519
1993	1,702,061.95	771,116	959,888	1,082,586	40.46	26,757
1994	3,151,831.72	1,380,200	1,718,079	2,064,119	41.28	50,003
1995	3,399,237.65	1,436,450	1,788,099	2,290,986	42.11	54,405
1996	3,811,418.35	1,551,537	1,931,360	2,642,342	42.95	61,521
1997	2,011,036.40	787,466	980,241	1,433,003	43.79	32,724
1998	2,479,920.29	932,143	1,160,335	1,815,569	44.64	40,671
1999	707,125.43	254,565	316,884	531,667	45.50	11,685
2000	3,232,844.46	1,112,499	1,384,843	2,494,570	46.36	53,809
2001	4,221,018.98	1,385,541	1,724,727	3,340,496	47.22	70,743
2002	4,209,708.27	1,313,429	1,634,962	3,416,688	48.10	71,033
2003	4,398,869.70	1,301,819	1,620,510	3,658,134	48.97	74,702
2004	6,404,988.48	1,791,450	2,230,004	5,455,982	49.85	109,448
2005	8,477,454.50	2,231,741	2,778,080	7,394,865	50.74	145,740
2006	9,622,936.01	2,375,210	2,956,671	8,590,852	51.63	166,393
2007	8,929,728.58	2,055,802	2,559,071	8,156,603	52.53	155,275
2008	11,853,556.63	2,531,920	3,151,744	11,072,524	53.43	207,234
2009	10,962,435.69	2,159,381	2,688,006	10,466,917	54.33	192,654
2010	6,952,318.80	1,252,669	1,559,328	6,783,455	55.24	122,800

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
2011	12,269,805.10	2,004,641	2,495,385	12,228,381	56.15	217,781
2012	16,159,690.02	2,365,779	2,944,931	16,446,697	57.07	288,185
2013	9,637,274.57	1,247,256	1,552,589	10,012,140	57.99	172,653
2014	11,802,096.17	1,326,886	1,651,713	12,510,802	58.91	212,371
2015	19,158,443.44	1,824,957	2,271,714	20,718,418	59.84	346,230
2016	10,612,452.46	828,790	1,031,681	11,703,262	60.77	192,583
2017	8,856,834.77	538,000	669,705	9,958,497	61.71	161,376
2018	9,511,767.23	414,447	515,906	10,898,215	62.64	173,982
2019	8,893,403.14	233,185	290,270	10,381,814	63.58	163,287
2020	23,598,176.27	204,738	254,858	28,062,953	64.53	434,882
	268,882,708.96	63,436,727	78,966,297	243,692,954		4,568,730
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.3 1.70

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -50						
1958	1,962,206.85	2,186,203	2,057,129	886,181	16.72	53,001
1959	27,001.43	29,772	28,014	12,488	17.22	725
1960	30,520.40	33,293	31,327	14,454	17.73	815
1961	31,291.75	33,752	31,759	15,179	18.26	831
1962	17,157.64	18,293	17,213	8,523	18.80	453
1963	33,676.98	35,478	33,383	17,132	19.35	885
1964	33,441.08	34,797	32,743	17,419	19.91	875
1965	28,985.03	29,779	28,021	15,457	20.48	755
1966	39,637.64	40,184	37,812	21,644	21.07	1,027
1967	45,422.42	45,419	42,737	25,397	21.67	1,172
1968	41,696.41	41,106	38,679	23,866	22.28	1,071
1969	35,637.95	34,624	32,580	20,877	22.90	912
1970	43,862.10	41,976	39,498	26,295	23.53	1,118
1971	10,278,249.96	9,684,424	9,112,654	6,304,721	24.17	260,849
1972	15,991,806.99	14,828,003	13,952,555	10,035,155	24.82	404,317
1973	1,054,677.44	961,866	905,077	676,939	25.48	26,567
1974	1,578,744.37	1,415,044	1,331,500	1,036,617	26.16	39,626
1975	193,111.90	170,058	160,018	129,650	26.84	4,830
1976	45,510.56	39,353	37,030	31,236	27.53	1,135
1977	326,679.00	277,277	260,907	229,112	28.22	8,119
1978	550,762.85	458,444	431,377	394,767	28.93	13,646
1979	2,106,737.32	1,719,098	1,617,602	1,542,504	29.64	52,041
1980	824,290.35	658,736	619,844	616,592	30.37	20,303
1981	998,628.03	781,237	735,113	762,829	31.10	24,528
1982	5,917,979.56	4,528,586	4,261,217	4,615,752	31.84	144,967
1983	1,322,370.96	989,041	930,648	1,052,908	32.59	32,308
1984	1,992,348.70	1,455,650	1,369,708	1,618,815	33.34	48,555
1985	19,756,956.21	14,088,093	13,256,329	16,379,105	34.10	480,326
1986	9,959,173.40	6,924,713	6,515,877	8,422,883	34.87	241,551
1987	15,286,104.68	10,353,432	9,742,163	13,186,994	35.65	369,902
1988	7,108,709.06	4,685,137	4,408,526	6,254,538	36.44	171,639
1989	9,442,235.92	6,051,010	5,693,757	8,469,597	37.23	227,494
1990	9,385,488.36	5,843,593	5,498,586	8,579,647	38.02	225,661
1991	9,795,140.62	5,915,579	5,566,322	9,126,389	38.83	235,034
1992	9,813,039.64	5,742,836	5,403,778	9,315,781	39.64	235,010
1993	10,318,164.95	5,843,280	5,498,292	9,978,955	40.46	246,638
1994	18,470,074.47	10,110,149	9,513,244	18,191,868	41.28	440,694
1995	16,885,176.06	8,919,172	8,392,582	16,935,182	42.11	402,165
1996	19,450,032.54	9,897,052	9,312,728	19,862,321	42.95	462,452
1997	8,120,595.82	3,974,747	3,740,077	8,440,817	43.79	192,757
1998	6,553,346.71	3,079,057	2,897,269	6,932,751	44.64	155,304
1999	11,156,541.30	5,020,444	4,724,036	12,010,776	45.50	263,973
2000	15,355,741.87	6,605,349	6,215,368	16,818,245	46.36	362,775

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -50						
2001	18,733,163.16	7,686,404	7,232,597	20,867,148	47.22	441,913
2002	17,876,928.20	6,972,002	6,560,374	20,255,018	48.10	421,102
2003	18,559,813.43	6,865,832	6,460,472	21,379,248	48.97	436,578
2004	29,610,564.42	10,352,446	9,741,235	34,674,612	49.85	695,579
2005	29,706,798.06	9,775,616	9,198,462	35,361,735	50.74	696,920
2006	35,096,131.11	10,828,385	10,189,075	42,455,122	51.63	822,296
2007	34,727,695.90	9,993,763	9,403,729	42,687,815	52.53	812,637
2008	43,469,771.24	11,606,429	10,921,183	54,283,474	53.43	1,015,974
2009	37,018,619.23	9,114,910	8,576,764	46,951,165	54.33	864,185
2010	25,213,571.81	5,678,727	5,343,454	32,476,904	55.24	587,924
2011	30,636,643.22	6,256,768	5,887,367	40,067,598	56.15	713,581
2012	41,818,747.71	7,652,831	7,201,006	55,527,116	57.07	972,965
2013	29,181,849.63	4,720,894	4,442,171	39,330,603	57.99	678,231
2014	37,747,586.71	5,304,857	4,991,657	51,629,723	58.91	876,417
2015	38,106,702.69	4,537,365	4,269,478	52,890,576	59.84	883,867
2016	44,959,865.30	4,388,982	4,129,856	63,309,942	60.77	1,041,796
2017	39,049,788.71	2,965,050	2,789,993	55,784,690	61.71	903,981
2018	28,390,272.94	1,546,276	1,454,983	41,130,426	62.64	656,616
2019	38,124,072.12	1,249,516	1,175,744	56,010,364	63.58	880,943
2020	34,985,384.36	379,416	357,015	52,121,061	64.53	807,703
	895,422,927.23	281,501,605	264,881,694	1,078,252,696		21,070,014
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.2 2.35

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 48-01						
NET SALVAGE PERCENT.. -60						
1958	14,560,019.42	15,166,648	11,078,864	12,217,167	16.75	729,383
1959	38,951.76	39,925	29,164	33,159	17.25	1,922
1960	175,904.62	177,371	129,565	151,882	17.75	8,557
1961	96,170.62	95,369	69,665	84,208	18.25	4,614
1962	501,071.41	488,549	356,873	444,841	18.75	23,725
1963	137,668.39	131,933	96,374	123,895	19.25	6,436
1964	371,533.74	349,860	255,564	338,890	19.75	17,159
1965	1,095,792.11	1,013,599	740,409	1,012,858	20.25	50,018
1966	376,766.23	342,230	249,991	352,835	20.75	17,004
1967	193,563.49	172,594	126,076	183,626	21.25	8,641
1968	3,387,091.50	2,963,732	2,164,933	3,254,413	21.75	149,628
1969	379,034.56	325,339	237,652	368,803	22.25	16,575
1970	177,419.58	149,328	109,080	174,791	22.75	7,683
1971	1,915,028.38	1,579,883	1,154,066	1,909,979	23.25	82,150
1972	4,185,344.05	3,383,164	2,471,318	4,225,232	23.75	177,905
1973	2,800,942.34	2,217,405	1,619,760	2,861,748	24.25	118,010
1974	12,008,125.52	9,306,393	6,798,092	12,414,909	24.75	501,612
1975	305,857.42	231,943	169,429	319,943	25.25	12,671
1976	7,205,530.76	5,344,083	3,903,721	7,625,128	25.75	296,121
1977	13,474,491.72	9,768,899	7,135,941	14,423,246	26.25	549,457
1978	6,177,139.35	4,375,490	3,196,188	6,687,235	26.75	249,990
1979	356,865.34	246,831	180,304	390,681	27.25	14,337
1980	23,235,387.11	15,684,072	11,456,830	25,719,789	27.75	926,839
1981	7,984,119.92	5,256,234	3,839,550	8,935,042	28.25	316,285
1982	61,547.77	39,493	28,849	69,627	28.75	2,422
1983	15,229,821.90	9,518,517	6,953,043	17,414,672	29.25	595,373
1984	11,699,347.11	7,117,134	5,198,892	13,520,063	29.75	454,456
1985	56,116.50	33,202	24,253	65,533	30.25	2,166
1986	110,503.70	63,541	46,415	130,391	30.75	4,240
1987	126,849.35	70,825	51,736	151,223	31.25	4,839
1988	121,782.88	65,965	48,186	146,667	31.75	4,619
1989	83,066.71	43,609	31,855	101,052	32.25	3,133
1990	91,017.00	46,267	33,797	111,830	32.75	3,415
1991	128,187.17	63,025	46,038	159,061	33.25	4,784
1992	121,102.20	57,525	42,021	151,743	33.75	4,496
1993	74,550.48	34,169	24,960	94,321	34.25	2,754
1994	134,918.35	59,589	43,528	172,341	34.75	4,959
1995	89,447.25	38,014	27,768	115,348	35.25	3,272
1996	187,151.34	76,421	55,824	243,618	35.75	6,814
1997	5,756,890.12	2,254,767	1,647,052	7,563,972	36.25	208,661
1998	5,918,423.20	2,219,456	1,621,258	7,848,219	36.75	213,557
1999	7,385,393.59	2,646,452	1,933,168	9,883,462	37.25	265,328
2000	5,056,405.56	1,727,592	1,261,964	6,828,285	37.75	180,882

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-01						
NET SALVAGE PERCENT.. -60						
2001	7,460,107.33	2,424,475	1,771,019	10,165,153	38.25	265,756
2002	7,189,213.12	2,216,693	1,619,240	9,883,501	38.75	255,058
2003	5,203,345.13	1,517,628	1,108,590	7,216,762	39.25	183,867
2004	9,701,663.33	2,668,035	1,948,934	13,573,727	39.75	341,477
2005	11,559,047.48	2,986,118	2,181,286	16,313,190	40.25	405,297
2006	14,172,082.94	3,424,882	2,501,792	20,173,541	40.75	495,056
2007	17,674,954.17	3,976,723	2,904,899	25,375,028	41.25	615,152
2008	16,251,684.90	3,385,811	2,473,252	23,529,444	41.75	563,579
2009	19,783,761.85	3,791,835	2,769,842	28,884,177	42.25	683,649
2010	13,723,956.14	2,401,802	1,754,457	20,203,873	42.75	472,605
2011	31,724,918.68	5,023,197	3,669,322	47,090,548	43.25	1,088,799
2012	26,631,481.60	3,772,722	2,755,881	39,854,490	43.75	910,960
2013	25,099,449.23	3,137,230	2,291,670	37,867,449	44.25	855,762
2014	27,209,889.50	2,947,811	2,153,304	41,382,519	44.75	924,749
2015	26,847,542.50	2,460,953	1,797,666	41,158,402	45.25	909,578
2016	25,979,077.74	1,948,639	1,423,433	40,143,091	45.75	877,445
2017	23,209,128.19	1,353,928	989,011	36,145,594	46.25	781,526
2018	24,319,843.10	1,013,262	740,163	38,171,586	46.75	816,505
2019	43,216,971.37	1,080,079	788,971	68,358,183	47.25	1,446,734
2020	40,564,383.83	338,145	247,007	64,656,008	47.75	1,354,053
	571,094,843.65	156,856,405	114,579,755	799,171,995		20,504,499
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.0 3.59

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -30						
1964	32,733.85	35,050	41,607	947	10.58	90
1965	132,245.81	139,972	166,157	5,763	11.15	517
1966	266,740.19	278,856	331,023	15,739	11.75	1,339
1967	372,713.23	384,632	456,588	27,939	12.37	2,259
1968	468,123.50	476,606	565,768	42,793	13.01	3,289
1969	639,165.02	641,607	761,636	69,279	13.67	5,068
1970	804,509.84	795,902	944,796	101,067	14.34	7,048
1971	1,030,266.61	1,004,068	1,191,905	147,442	15.02	9,816
1972	1,476,494.82	1,416,549	1,681,552	237,891	15.72	15,133
1973	1,501,698.50	1,417,947	1,683,211	268,997	16.42	16,382
1974	942,464.61	875,200	1,038,929	186,275	17.14	10,868
1975	1,626,164.10	1,484,397	1,762,092	351,921	17.87	19,693
1976	2,318,869.83	2,079,514	2,468,542	545,989	18.61	29,338
1977	2,730,748.36	2,403,935	2,853,654	696,319	19.37	35,948
1978	3,223,955.01	2,785,014	3,306,024	885,118	20.13	43,970
1979	3,527,784.93	2,987,857	3,546,814	1,039,306	20.91	49,704
1980	3,641,621.36	3,021,166	3,586,354	1,147,754	21.71	52,868
1981	4,655,536.59	3,781,595	4,489,042	1,563,156	22.51	69,443
1982	4,773,590.78	3,792,718	4,502,245	1,703,423	23.33	73,014
1983	5,731,433.35	4,450,624	5,283,230	2,167,633	24.16	89,720
1984	6,347,340.84	4,813,373	5,713,841	2,537,702	25.00	101,508
1985	5,505,542.83	4,073,667	4,835,753	2,321,453	25.85	89,805
1986	4,491,184.92	3,239,397	3,845,411	1,993,129	26.71	74,621
1987	3,961,957.19	2,782,170	3,302,648	1,847,896	27.59	66,977
1988	3,126,922.71	2,136,157	2,535,781	1,529,219	28.47	53,713
1989	2,879,101.82	1,911,352	2,268,921	1,473,911	29.36	50,201
1990	3,346,454.57	2,155,619	2,558,884	1,791,507	30.27	59,184
1991	3,317,336.63	2,071,441	2,458,958	1,853,580	31.18	59,448
1992	3,799,160.67	2,296,593	2,726,231	2,212,678	32.10	68,931
1993	3,965,277.18	2,317,110	2,750,586	2,404,274	33.03	72,791
1994	6,711,486.26	3,786,621	4,495,008	4,229,924	33.96	124,556
1995	6,122,383.18	3,329,530	3,952,406	4,006,692	34.90	114,805
1996	6,185,302.42	3,236,459	3,841,924	4,198,969	35.85	117,126
1997	6,881,587.73	3,459,175	4,106,304	4,839,760	36.80	131,515
1998	4,974,692.65	2,397,160	2,845,612	3,621,488	37.76	95,908
1999	1,480,430.74	682,584	810,279	1,114,281	38.72	28,778
2000	7,281,921.26	3,204,409	3,803,878	5,662,620	39.69	142,671
2001	7,686,938.13	3,221,050	3,823,632	6,169,388	40.66	151,731
2002	7,624,425.73	3,032,997	3,600,399	6,311,354	41.64	151,570
2003	6,781,211.86	2,553,608	3,031,327	5,784,248	42.62	135,717
2004	6,935,969.03	2,464,551	2,925,610	6,091,150	43.60	139,705
2005	9,862,810.79	3,295,165	3,911,612	8,910,042	44.58	199,866
2006	10,332,111.78	3,230,335	3,834,654	9,597,091	45.57	210,601

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -30						
2007	11,986,055.06	3,490,339	4,143,299	11,438,573	46.56	245,674
2008	15,278,879.94	4,121,478	4,892,508	14,970,036	47.55	314,827
2009	12,694,286.04	3,151,991	3,741,654	12,760,918	48.54	262,895
2010	3,871,030.41	878,143	1,042,423	3,989,917	49.53	80,556
2011	7,217,243.18	1,482,422	1,759,748	7,622,668	50.52	150,884
2012	14,605,827.47	2,683,514	3,185,535	15,802,041	51.52	306,717
2013	32,458.05	5,267	6,252	35,943	52.51	684
2014	25,013.89	3,517	4,175	28,343	53.51	530
2015	3,603,489.54	428,635	508,823	4,175,713	54.51	76,605
2016	3,405,901.83	331,323	393,306	4,034,366	55.51	72,678
2017	3,972,272.46	301,213	357,563	4,806,391	56.50	85,069
2018	3,938,478.21	213,351	253,263	4,866,759	57.50	84,639
2019	1,853,443.29	60,237	71,506	2,337,970	58.50	39,965
2020	3,811,088.46	41,270	48,991	4,905,424	59.50	82,444
	255,793,879.04	117,136,432	139,049,874	193,482,169		4,781,402
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.5 1.87

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.0 METERS - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. -10						
2008	2,084,985.13	1,473,219	1,733,117	560,367	6.08	92,166
2010	22,370,174.85	13,678,646	16,091,767	8,515,425	7.55	1,127,871
2011	39,632,897.68	22,234,056	26,156,481	17,439,706	8.33	2,093,602
2012	37,008,297.87	18,821,865	22,142,328	18,566,800	9.14	2,031,379
2013	9,584,148.73	4,347,226	5,114,143	5,428,421	9.99	543,385
2014	11,881,967.32	4,720,682	5,553,482	7,516,682	10.86	692,144
2015	8,600,808.48	2,916,225	3,430,691	6,030,198	11.76	512,772
2016	8,714,025.43	2,441,504	2,872,223	6,713,205	12.67	529,850
2017	7,838,609.48	1,719,407	2,022,737	6,599,733	13.61	484,918
2018	7,499,108.58	1,183,982	1,392,854	6,856,165	14.56	470,890
2019	9,877,499.92	939,518	1,105,263	9,759,987	15.53	628,460
2020	8,298,961.92	263,094	309,508	8,819,350	16.51	534,182
	173,391,485.39	74,739,424	87,924,594	102,806,040		9,741,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 5.62

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. -10						
1958	448,213.83	493,035	493,035			
1959	84,374.00	92,811	92,811			
1960	180,661.25	190,381	198,727			
1961	185,824.25	194,732	204,407			
1962	176,306.13	182,171	193,937			
1963	179,923.21	184,721	197,916			
1964	197,184.83	200,707	216,903			
1965	192,140.46	193,882	211,355			
1966	214,160.26	214,217	235,576			
1967	250,539.20	248,400	275,593			
1968	249,024.64	244,527	273,927			
1969	224,009.52	217,992	246,410			
1970	203,888.66	196,467	224,278			
1971	208,756.00	199,320	229,632			
1972	203,971.04	192,806	224,368			
1973	185,682.77	173,613	204,251			
1974	194,387.02	179,898	213,826			
1975	200,709.58	183,689	219,763	1,018	2.52	404
1976	218,583.83	197,805	236,652	3,790	2.66	1,425
1977	102,894.40	92,056	110,135	3,049	2.80	1,089
1978	199,705.72	176,473	211,130	8,546	2.95	2,897
1979	218,032.57	190,430	227,828	12,008	3.09	3,886
1980	210,578.90	181,603	217,268	14,369	3.24	4,435
1981	175,232.42	149,064	178,339	14,417	3.40	4,240
1982	188,295.66	157,968	188,991	18,134	3.56	5,094
1983	184,290.92	152,445	182,384	20,336	3.72	5,467
1984	191,555.29	156,206	186,883	23,828	3.88	6,141
1985	182,507.70	146,554	175,336	25,422	4.05	6,277
1986	204,052.61	161,311	192,991	31,467	4.22	7,457
1987	198,262.03	154,260	184,555	33,533	4.39	7,638
1988	219,794.37	168,113	201,129	40,645	4.57	8,894
1989	225,501.12	169,337	202,593	45,458	4.76	9,550
1990	215,984.27	159,340	190,633	46,950	4.94	9,504
1991	201,027.23	145,355	173,901	47,229	5.14	9,189
1992	212,041.85	150,367	179,897	53,349	5.33	10,009
1993	211,510.75	146,733	175,550	57,112	5.54	10,309
1994	282,874.08	192,089	229,813	81,348	5.74	14,172
1995	236,250.04	156,619	187,377	72,498	5.96	12,164
1996	219,005.33	141,653	169,472	71,434	6.18	11,559
1997	217,398.35	137,105	164,031	75,107	6.40	11,735
1998	220,031.15	134,893	161,384	80,650	6.64	12,146
1999	205,504.12	122,522	146,584	79,471	6.87	11,568
2000	8,636.39	4,991	5,971	3,529	7.12	496

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0						
NET SALVAGE PERCENT.. -10						
2001	829,315.16	464,033	555,164	357,083	7.37	48,451
2002	634,077.74	342,235	409,446	288,040	7.64	37,702
2003	1,813,365.73	944,152	1,129,573	865,129	7.90	109,510
2004	1,282,158.13	641,255	767,190	643,184	8.18	78,629
2005	1,370,818.14	656,434	785,350	722,550	8.47	85,307
2006	1,810,475.74	828,474	991,177	1,000,346	8.76	114,195
2007	1,658,487.74	721,215	862,854	961,483	9.07	106,007
2008	2,881,420.79	1,185,417	1,418,220	1,751,343	9.39	186,512
2009	2,356,768.92	914,278	1,093,832	1,498,614	9.71	154,337
2010	1,539,694.51	558,909	668,672	1,024,992	10.05	101,989
2011	2,381,170.34	803,257	961,008	1,658,279	10.40	159,450
2012	3,293,564.96	1,024,091	1,225,211	2,397,710	10.76	222,836
2013	2,635,050.70	747,827	894,692	2,003,864	11.13	180,042
2014	2,016,714.02	514,665	615,739	1,602,646	11.52	139,119
2015	1,153,107.32	259,607	310,591	957,827	11.93	80,287
2016	701,655.00	135,840	162,518	609,302	12.36	49,296
2017	948,485.92	150,939	180,582	862,753	12.83	67,245
2018	562,993.65	68,122	81,500	537,793	13.35	40,284
2019	79,916.79	6,329	7,572	80,336	13.92	5,771
2020	393,322.27	11,824	14,146	418,508	14.59	28,685
	39,071,871.32	18,507,564	21,772,579	21,206,479		2,183,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 5.59

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-R4						
NET SALVAGE PERCENT.. 0						
2010	34,641.74	31,678	30,403	4,239	0.77	4,239
2011	344,591.86	302,093	289,933	54,659	1.11	49,242
2012	13,596,840.74	11,225,008	10,773,188	2,823,653	1.57	1,798,505
2013	12,177,803.56	9,201,061	8,830,708	3,347,096	2.20	1,521,407
2014	11,297,233.96	7,631,959	7,324,764	3,972,470	2.92	1,360,435
2015	10,001,122.72	5,856,257	5,620,536	4,380,587	3.73	1,174,420
2016	5,359,268.78	2,614,144	2,508,922	2,850,347	4.61	618,297
2017	2,285,615.62	878,682	843,314	1,442,302	5.54	260,343
2018	1,952,895.94	538,140	516,479	1,436,417	6.52	220,309
2019	339,384.00	56,565	54,288	285,096	7.50	38,013
2020	116,376.84	6,466	6,206	110,171	8.50	12,961
	57,505,775.76	38,342,053	36,798,741	20,707,035		7,058,171
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9						12.27

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 27-L1						
NET SALVAGE PERCENT.. -50						
1958	8,814,414.46	11,194,350	8,850,479	4,371,143	4.14	1,055,832
1959	20,570.09	25,918	20,491	10,364	4.32	2,399
1960	15,852.37	19,807	15,660	8,119	4.51	1,800
1961	24,445.95	30,286	23,945	12,724	4.70	2,707
1962	29,365.18	36,054	28,505	15,543	4.90	3,172
1963	36,712.67	44,667	35,315	19,754	5.10	3,873
1964	36,670.55	44,229	34,968	20,038	5.29	3,788
1965	24,262.84	28,994	22,923	13,471	5.49	2,454
1966	21,884.21	25,896	20,474	12,352	5.70	2,167
1967	26,008.15	30,487	24,104	14,908	5.90	2,527
1968	20,715.19	24,041	19,007	12,066	6.11	1,975
1969	23,070.04	26,505	20,955	13,650	6.32	2,160
1970	38,094.45	43,301	34,235	22,907	6.54	3,503
1971	654,767.78	736,250	582,094	400,058	6.76	59,180
1972	1,136,376.25	1,263,900	999,265	705,299	6.98	101,046
1973	209,177.00	230,094	181,917	131,848	7.20	18,312
1974	165,510.85	179,946	142,269	105,997	7.43	14,266
1975	350,159.57	376,229	297,454	227,785	7.66	29,737
1976	91,351.72	96,985	76,678	60,350	7.89	7,649
1977	346,837.78	363,602	287,471	232,786	8.13	28,633
1978	481,009.76	497,845	393,606	327,909	8.37	39,177
1979	837,431.81	855,575	676,435	579,713	8.61	67,330
1980	495,754.04	499,609	395,001	348,630	8.86	39,349
1981	595,210.23	591,571	467,708	425,107	9.11	46,664
1982	1,631,000.20	1,597,467	1,262,990	1,183,510	9.37	126,308
1983	1,460,120.74	1,409,009	1,113,991	1,076,190	9.63	111,754
1984	1,180,196.60	1,121,836	886,946	883,349	9.89	89,317
1985	3,730,045.16	3,489,644	2,758,983	2,836,085	10.16	279,142
1986	1,870,406.46	1,721,803	1,361,292	1,444,318	10.43	138,477
1987	1,386,735.90	1,254,989	992,220	1,087,884	10.71	101,576
1988	468,112.97	416,358	329,181	372,988	10.99	33,939
1989	1,618,280.37	1,413,293	1,117,378	1,310,043	11.28	116,139
1990	1,715,887.68	1,469,941	1,162,165	1,411,667	11.58	121,906
1991	1,872,380.31	1,573,839	1,244,309	1,564,261	11.87	131,783
1992	1,905,282.30	1,568,686	1,240,235	1,617,688	12.18	132,815
1993	2,232,636.50	1,799,762	1,422,928	1,926,027	12.49	154,206
1994	3,144,417.49	2,480,615	1,961,224	2,755,402	12.80	215,266
1995	2,880,791.04	2,221,392	1,756,277	2,564,910	13.12	195,496
1996	4,661,232.45	3,508,859	2,774,175	4,217,674	13.45	313,582
1997	6,345,432.43	4,660,371	3,684,583	5,833,566	13.78	423,336
1998	4,977,616.87	3,561,784	2,816,018	4,650,407	14.12	329,349
1999	7,317,094.83	5,093,466	4,026,997	6,948,645	14.47	480,210
2000	5,660,106.72	3,826,855	3,025,589	5,464,571	14.83	368,481

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L1						
NET SALVAGE PERCENT.. -50						
2001	6,522,712.01	4,279,649	3,383,577	6,400,491	15.19	421,362
2002	6,939,717.74	4,410,538	3,487,060	6,922,517	15.56	444,892
2003	7,262,831.94	4,466,642	3,531,417	7,362,831	15.93	462,199
2004	6,458,466.71	3,832,067	3,029,709	6,657,991	16.32	407,965
2005	8,496,384.36	4,857,086	3,840,110	8,904,467	16.71	532,883
2006	9,602,706.36	5,276,207	4,171,475	10,232,585	17.11	598,047
2007	10,881,245.52	5,718,693	4,521,314	11,800,554	17.54	672,780
2008	10,403,272.99	5,201,584	4,112,477	11,492,432	18.00	638,468
2009	8,693,492.55	4,114,978	3,253,384	9,786,855	18.48	529,592
2010	5,831,169.17	2,588,427	2,046,463	6,700,291	19.01	352,461
2011	7,261,126.82	2,997,284	2,369,713	8,521,977	19.57	435,461
2012	6,941,982.63	2,630,213	2,079,499	8,333,475	20.18	412,957
2013	9,745,035.89	3,340,403	2,640,990	11,976,564	20.83	574,967
2014	9,313,608.27	2,835,435	2,241,752	11,728,660	21.52	545,012
2015	11,069,910.25	2,915,150	2,304,776	14,300,089	22.26	642,412
2016	11,105,964.11	2,443,368	1,931,776	14,727,170	23.04	639,200
2017	9,529,550.97	1,662,430	1,314,351	12,979,975	23.86	544,006
2018	8,758,303.00	1,109,327	877,056	12,260,398	24.72	495,971
2019	22,466,573.46	1,734,869	1,371,623	32,328,237	25.61	1,262,329
2020	42,115,796.72	1,099,854	869,567	62,304,128	26.53	2,348,441
	289,953,281.43	128,970,314	101,966,529	332,963,393		18,364,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.1 6.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1984	147,722.62	92,931	77,664	70,059	20.40	3,434
1987	103.00	60	50	53	22.88	2
2017	30,771.97	1,958	1,637	29,135	51.50	566
	178,597.59	94,949	79,351	99,247		4,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.8 2.24

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -10						
1959	4,590,684.15	3,716,618	4,964,622	85,131	13.20	6,449
1960	11,285.04	9,032	12,065	349	13.62	26
1961	393,308.45	311,154	415,636	17,003	14.04	1,211
1962	95,028.16	74,280	99,222	5,309	14.47	367
1963	22,870.51	17,661	23,591	1,567	14.90	105
1964	45,645.07	34,805	46,492	3,718	15.34	242
1965	21,933.97	16,508	22,051	2,076	15.79	131
1966	301,764.56	224,127	299,387	32,554	16.24	2,005
1967	49,501.50	36,265	48,442	6,010	16.70	360
1968	25,234.21	18,226	24,346	3,412	17.17	199
1969	135,923.33	96,767	129,260	20,256	17.64	1,148
1970	82,581.56	57,919	77,368	13,472	18.12	743
1971	164,149.09	113,358	151,423	29,141	18.61	1,566
1972	323,947.26	220,219	294,166	62,176	19.10	3,255
1973	90,108.70	60,265	80,501	18,619	19.60	950
1974	480,685.62	316,089	422,229	106,525	20.11	5,297
1975	643,174.72	415,722	555,317	152,175	20.62	7,380
1976	49,303.28	31,304	41,816	12,418	21.14	587
1977	177,023.22	110,331	147,379	47,347	21.67	2,185
1978	251,843.55	154,028	205,749	71,279	22.20	3,211
1979	160,878.75	96,482	128,880	48,087	22.74	2,115
1980	9,517.82	5,593	7,471	2,999	23.29	129
1981	129,019.42	74,225	99,149	42,772	23.85	1,793
1982	84,740.54	47,707	63,727	29,488	24.41	1,208
1983	743,109.23	409,037	546,388	271,032	24.98	10,850
1984	333,674.85	179,484	239,753	127,289	25.55	4,982
1985	548,995.10	288,179	384,947	218,948	26.14	8,376
1986	14,670,727.87	7,510,532	10,032,495	6,105,306	26.73	228,407
1987	5,360,676.03	2,674,763	3,572,922	2,323,822	27.32	85,059
1988	583,738.99	283,429	378,602	263,511	27.93	9,435
1989	19,162.67	9,051	12,090	8,989	28.53	315
1990	5,196,403.23	2,383,590	3,183,976	2,532,068	29.15	86,863
1991	2,213,408.15	985,099	1,315,886	1,118,863	29.77	37,584
1992	700,293.20	301,966	403,363	366,960	30.40	12,071
1993	7,131,486.30	2,976,254	3,975,651	3,868,984	31.03	124,685
1994	1,513,386.17	610,288	815,217	849,508	31.67	26,824
1995	1,976,975.59	769,399	1,027,756	1,146,917	32.31	35,497
1996	2,195,429.80	823,023	1,099,386	1,315,587	32.96	39,915
1997	13,169,037.21	4,748,491	6,342,988	8,142,953	33.61	242,278
1998	1,557,270.55	538,909	719,869	993,129	34.27	28,980
1999	387,499.37	128,472	171,612	254,637	34.93	7,290
2000	331,034.59	104,872	140,087	224,051	35.60	6,294
2001	579,186.30	175,076	233,865	403,240	36.26	11,121

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -10						
2002	28,926.48	8,311	11,102	20,717	36.94	561
2003	1,480,451.71	403,542	539,047	1,089,450	37.61	28,967
2004	264,736.22	68,201	91,102	200,108	38.29	5,226
2005	2,073,232.05	502,634	671,414	1,609,141	38.98	41,281
2006	3,354,345.53	763,047	1,019,271	2,670,509	39.66	67,335
2007	3,973,360.34	843,544	1,126,798	3,243,898	40.35	80,394
2008	601,183.35	118,505	158,298	503,004	41.04	12,256
2009	4,038,411.78	733,860	980,283	3,461,970	41.74	82,941
2010	2,276,113.24	379,064	506,350	1,997,375	42.43	47,075
2011	25,404,757.59	3,839,675	5,129,000	22,816,233	43.13	529,011
2012	20,409,868.04	2,765,945	3,694,722	18,756,133	43.84	427,832
2013	5,729,799.30	687,003	917,692	5,385,087	44.55	120,877
2014	5,017,676.71	523,243	698,943	4,820,501	45.26	106,507
2015	22,878,567.86	2,023,381	2,702,812	22,463,613	45.98	488,552
2016	1,618,672.26	117,516	156,977	1,623,562	46.70	34,766
2017	8,990,154.69	508,303	678,986	9,210,184	47.43	194,185
2018	16,937,823.52	685,643	915,875	17,715,731	48.16	367,852
2019	4,788,248.62	116,929	156,192	5,110,881	48.89	104,538
2020	9,326,354.46	75,917	101,409	10,157,581	49.63	204,666
	206,744,331.43	47,322,862	63,213,415	164,205,349		3,994,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 1.93

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391.0 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	0.36					
2005	154,626.53	154,627	154,627			
2006	1,621.39	1,567	1,328	293	0.50	293
2007	200,673.54	180,606	153,072	47,602	1.50	31,735
2008	495,611.72	413,008	350,043	145,569	2.50	58,228
2009	1,793,004.48	1,374,643	1,165,073	627,931	3.50	179,409
2010	827,795.86	579,457	491,116	336,680	4.50	74,818
2011	3,998,445.21	2,532,335	2,146,270	1,852,175	5.50	336,759
2012	3,066,508.75	1,737,699	1,472,779	1,593,730	6.50	245,189
2013	749,961.76	374,981	317,814	432,148	7.50	57,620
2014	787,485.35	341,241	289,217	498,268	8.50	58,620
2015	1,359,125.55	498,351	422,375	936,751	9.50	98,605
2016	177,256.60	53,177	45,070	132,187	10.50	12,589
2017	443,383.75	103,455	87,683	355,701	11.50	30,931
2018	832,688.52	138,784	117,626	715,063	12.50	57,205
2019	635,924.01	63,592	53,897	582,027	13.50	43,113
2020	1,140,062.26	37,998	32,205	1,107,857	14.50	76,404
	16,664,175.64	8,585,521	7,300,195	9,363,981		1,361,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 8.17

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	0.37					
2013	856,153.01	856,153	856,153			
2015	3,033,742.88	3,033,743	3,033,743			
2016	10,086,056.82	9,077,451	7,526,476	2,559,581	0.50	2,559,581
2017	9,524,982.54	6,667,488	5,528,280	3,996,703	1.50	2,664,469
2018	13,210,809.88	6,605,405	5,476,804	7,734,006	2.50	3,093,602
2019	13,634,929.03	4,090,479	3,391,579	10,243,350	3.50	2,926,671
2020	10,914,304.47	1,091,430	904,948	10,009,357	4.50	2,224,302
	61,260,979.00	31,422,149	26,717,983	34,542,996		13,468,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 21.99

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. +10						
2004	73,334.07	53,581	66,001			
2005	399,857.97	283,972	352,069	7,803	2.32	3,363
2006	221,136.08	152,342	188,874	10,148	2.58	3,933
2007	1,722,154.41	1,151,186	1,427,242	122,697	2.83	43,356
2008	1,490,463.29	970,703	1,203,479	137,938	3.04	45,374
2009	2,779,694.08	1,769,395	2,193,698	308,027	3.22	95,661
2010	3,460,064.84	2,154,368	2,670,987	443,071	3.39	130,699
2011	2,445,631.93	1,480,725	1,835,804	365,265	3.60	101,462
2012	2,159,495.72	1,250,944	1,550,922	392,624	3.92	100,159
2013	1,044,467.09	564,868	700,324	239,696	4.39	54,600
2014	1,302,345.83	637,207	790,010	382,101	5.02	76,116
2015	1,479,988.58	630,884	782,171	549,819	5.79	94,960
2016	951,871.02	338,776	420,015	436,669	6.65	65,665
2017	967,338.23	272,264	337,553	533,051	7.56	70,509
2018	714,895.35	145,641	180,566	462,840	8.51	54,388
2019	915,615.02	112,368	139,314	684,740	9.50	72,078
2020	3,668,320.63	150,053	186,035	3,115,454	10.50	296,710
	25,796,674.14	12,119,277	15,025,064	8,191,943		1,309,033
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 5.07

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +10						
1997	87,053.81	64,788	78,348			
1998	35,827.21	26,217	32,244			
2000	180,623.27	127,173	157,677	4,884	2.83	1,726
2002	177,752.79	119,490	148,151	11,827	3.29	3,595
2003	346,087.60	227,140	281,622	29,857	3.52	8,482
2004	422,143.36	270,042	334,814	45,115	3.76	11,999
2005	2,956,521.69	1,844,195	2,286,542	374,328	3.99	93,817
2006	372,664.21	227,037	281,494	53,904	4.20	12,834
2007	798,581.39	476,018	590,195	128,528	4.39	29,277
2008	5,111,372.35	2,979,526	3,694,193	906,042	4.58	197,826
2009	7,913,303.25	4,497,811	5,576,653	1,545,320	4.79	322,614
2010	5,363,987.29	2,952,264	3,660,392	1,167,197	5.05	231,128
2011	1,309,624.83	689,070	854,350	324,312	5.40	60,058
2012	3,664,729.41	1,811,501	2,246,006	1,052,250	5.86	179,565
2013	3,311,229.17	1,503,821	1,864,526	1,115,580	6.44	173,227
2014	1,795,003.69	731,952	907,518	707,985	7.11	99,576
2015	5,822,436.68	2,063,850	2,558,884	2,681,309	7.88	340,268
2016	3,385,949.98	1,003,281	1,243,927	1,803,428	8.72	206,815
2017	3,027,404.20	710,511	880,934	1,843,730	9.61	191,855
2018	4,227,041.06	719,895	892,568	2,911,769	10.54	276,259
2019	5,342,836.27	551,156	683,356	4,125,197	11.51	358,401
2020	9,613,815.78	332,773	412,592	8,239,843	12.50	659,187
	65,265,989.29	23,929,511	29,666,986	29,072,405		3,458,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 5.30

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. +10						
1965	10,306.16	9,276	9,276			
1970	7,115.40	6,404	6,404			
1973	11,135.66	9,959	10,022			
1975	19,610.94	17,164	17,650			
1977	1,989.13	1,700	1,790			
1979	3,140.21	2,618	2,826			
1983	29,116.88	22,984	26,205			
1985	41,414.81	31,729	37,273			
1987	3,544.62	2,631	3,190			
1989	34,892.96	25,018	31,225	179	4.88	37
1991	61,149.44	42,239	52,718	2,316	5.58	415
1992	6,987.86	4,733	5,907	382	5.94	64
1997	79,818.60	48,131	60,072	11,765	7.92	1,485
1998	49,366.33	28,972	36,160	8,270	8.35	990
2000	21,028.95	11,632	14,518	4,408	9.25	477
2001	8,190.14	4,386	5,474	1,897	9.72	195
2002	53,816.76	27,830	34,735	13,700	10.21	1,342
2003	55,401.63	27,590	34,435	15,426	10.72	1,439
2004	51,667.62	24,704	30,833	15,668	11.25	1,393
2005	103,087.34	47,124	58,815	33,964	11.81	2,876
2006	103,840.99	45,249	56,475	36,982	12.38	2,987
2007	95,554.31	39,488	49,285	36,714	12.98	2,829
2008	111,956.12	43,663	54,496	46,265	13.60	3,402
2009	591,058.76	216,106	269,721	262,232	14.25	18,402
2010	309,831.73	105,382	131,527	147,322	14.93	9,868
2011	263,415.12	82,580	103,068	134,006	15.64	8,568
2012	1,751,010.58	500,351	624,486	951,424	16.38	58,084
2013	788,577.64	202,568	252,824	456,896	17.15	26,641
2014	182,613.47	41,362	51,624	112,728	17.96	6,277
2015	611,399.95	118,994	148,516	401,744	18.81	21,358
2016	261,998.57	42,444	52,974	182,825	19.68	9,290
2017	66,840.12	8,522	10,636	49,520	20.60	2,404
2018	124,392.31	11,475	14,322	97,631	21.54	4,533
2019	339,311.97	18,958	23,661	281,720	22.51	12,515
2020	867,079.58	16,255	20,288	760,084	23.50	32,344
	7,121,662.66	1,890,221	2,343,431	4,066,065		230,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 3.23

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 393.0 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	26,468.04	26,468	26,468			
1996	5,934.87	5,816	1,780	4,155	0.50	4,155
1998	47.14	42	13	34	2.50	14
1999	896.66	771	236	661	3.50	189
2001	15,698.00	12,244	3,747	11,951	5.50	2,173
2004	9,552.07	6,304	1,929	7,623	8.50	897
2005	82,522.05	51,164	15,657	66,865	9.50	7,038
2006	63,818.44	37,015	11,327	52,491	10.50	4,999
2007	63,023.63	34,033	10,415	52,609	11.50	4,575
2010	15,869.79	6,665	2,040	13,830	14.50	954
2011	24,466.49	9,297	2,845	21,621	15.50	1,395
2015	288,345.02	63,436	19,412	268,933	19.50	13,791
2017	183,305.28	25,663	7,853	175,452	21.50	8,161
2019	265,346.50	15,921	4,872	260,474	23.50	11,084
2020	158,730.22	3,175	971	157,759	24.50	6,439
	1,204,024.20	298,014	109,565	1,094,459		65,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 5.47

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 394.0 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	1,926.26	1,926	1,926			
1994	986.99	987	987			
1995	119,033.53	119,034	119,034			
1996	124,549.58	122,059	90,242	34,308	0.50	34,308
1997	341,733.33	321,229	237,496	104,237	1.50	69,491
1998	214,030.42	192,627	142,416	71,614	2.50	28,646
1999	284,186.50	244,400	180,693	103,494	3.50	29,570
2000	251,385.60	206,136	152,403	98,983	4.50	21,996
2001	466,962.53	364,231	269,289	197,674	5.50	35,941
2002	84,877.83	62,810	46,438	38,440	6.50	5,914
2003	143,999.93	100,800	74,525	69,475	7.50	9,263
2004	447,681.74	295,470	218,451	229,231	8.50	26,968
2005	337,626.15	209,328	154,763	182,863	9.50	19,249
2006	509,493.59	295,506	218,478	291,016	10.50	27,716
2007	725,956.47	392,016	289,831	436,125	11.50	37,924
2008	717,688.16	358,844	265,306	452,382	12.50	36,191
2009	690,361.78	317,566	234,787	455,575	13.50	33,746
2010	628,273.79	263,875	195,092	433,182	14.50	29,875
2011	568,175.41	215,907	159,627	408,548	15.50	26,358
2012	216,906.06	73,748	54,524	162,382	16.50	9,841
2013	390,095.54	117,029	86,524	303,572	17.50	17,347
2014	634,285.47	164,914	121,927	512,358	18.50	27,695
2015	975,883.14	214,694	158,731	817,152	19.50	41,905
2016	1,071,891.82	192,941	142,648	929,244	20.50	45,329
2017	560,639.08	78,489	58,030	502,609	21.50	23,377
2018	2,075,939.59	207,594	153,481	1,922,459	22.50	85,443
2019	4,080,274.96	244,816	181,000	3,899,275	23.50	165,927
2020	4,344,847.63	86,897	64,246	4,280,601	24.50	174,718
	21,009,692.88	5,465,873	4,072,895	16,936,798		1,064,738

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 5.07

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 395.0 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	0.03					
1998	34,870.26	34,870	34,870			
1999	9,762.30	9,762	9,762			
2000	343,265.60	343,266	343,266			
2001	677,869.45	660,923	449,779	228,090	0.50	228,090
2002	455,473.85	421,313	286,717	168,757	1.50	112,505
2003	156,999.70	137,375	93,488	63,512	2.50	25,405
2004	658,870.50	543,568	369,915	288,956	3.50	82,559
2005	113,367.38	87,860	59,792	53,575	4.50	11,906
2006	182,576.12	132,368	90,081	92,495	5.50	16,817
2007	490,873.59	331,340	225,487	265,387	6.50	40,829
2008	222,120.41	138,825	94,475	127,645	7.50	17,019
2009	233,166.86	134,071	91,240	141,927	8.50	16,697
2010	246,682.78	129,508	88,134	158,549	9.50	16,689
2011	3,830,100.89	1,819,298	1,238,089	2,592,012	10.50	246,858
2012	349,125.19	148,378	100,976	248,149	11.50	21,578
2013	208,517.12	78,194	53,213	155,304	12.50	12,424
2014	570,071.45	185,273	126,084	443,987	13.50	32,888
2015	595,251.09	163,694	111,399	483,852	14.50	33,369
2016	193,035.29	43,433	29,558	163,477	15.50	10,547
2017	340,146.43	59,526	40,509	299,637	16.50	18,160
2018	1,347,165.11	168,396	114,599	1,232,566	17.50	70,432
2019	613,822.04	46,037	31,330	582,492	18.50	31,486
2020	16,914.24	423	288	16,627	19.50	853
	11,890,047.68	5,817,701	4,083,051	7,806,997		1,047,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 8.81

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396.0 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2						
NET SALVAGE PERCENT.. +15						
1958	1.83	2	2			
1959	38,179.29	32,452	32,452			
1960	2,711.36	2,305	2,305			
1961	2,518.44	2,141	2,141			
1962	1,629.97	1,385	1,385			
1963	2,383.64	2,026	2,026			
1965	5,560.00	4,653	4,726			
1968	283.98	232	241			
1971	4,278.06	3,395	3,636			
1972	42,745.11	33,608	36,333			
1973	70,755.95	55,091	60,143			
1974	11,695.69	9,017	9,941			
1975	12,802.47	9,772	10,882			
1976	5,059.62	3,821	4,301			
1977	1,785.85	1,334	1,518			
1978	14,929.32	11,034	12,690			
1979	1,275.02	932	1,084			
1980	19,478.06	14,073	16,556			
1981	7,821.03	5,584	6,648			
1982	34,736.13	24,506	29,526			
1983	37,413.52	26,061	31,419	382	3.61	106
1984	11,035.87	7,589	9,149	231	3.82	60
1985	41,509.02	28,156	33,945	1,338	4.04	331
1987	84,298.28	55,567	66,992	4,662	4.49	1,038
1988	75,271.05	48,881	58,931	5,049	4.72	1,070
1989	36,446.93	23,312	28,105	2,875	4.95	581
1990	25,061.33	15,774	19,017	2,285	5.19	440
1991	272,439.64	168,586	203,249	28,325	5.44	5,207
1992	48,707.97	29,644	35,739	5,663	5.68	997
1993	79,268.44	47,367	57,106	10,272	5.94	1,729
1994	130,124.97	76,374	92,077	18,529	6.19	2,993
1995	4,792.57	2,762	3,330	744	6.44	116
1998	55,239.61	30,097	36,285	10,669	7.18	1,486
1999	119,168.46	63,713	76,813	24,480	7.42	3,299
2000	430,217.46	225,628	272,019	93,666	7.66	12,228
2001	89,258.56	45,901	55,339	20,531	7.90	2,599
2002	13,573.03	6,836	8,242	3,295	8.15	404
2004	142,851.30	68,786	82,929	38,495	8.67	4,440
2005	25,188.02	11,818	14,248	7,162	8.96	799
2006	1,419,587.92	646,161	779,017	427,633	9.29	46,032
2007	1,371,655.00	603,357	727,412	438,495	9.65	45,440
2008	493,696.04	208,352	251,191	168,451	10.07	16,728
2009	1,113,190.14	447,558	539,580	406,632	10.54	38,580

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396.0 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2						
NET SALVAGE PERCENT.. +15						
2010	907,244.94	343,551	414,188	356,970	11.09	32,188
2011	1,253,265.51	441,557	532,345	532,931	11.71	45,511
2012	657,362.46	212,328	255,984	302,774	12.40	24,417
2013	166,741.16	48,543	58,524	83,206	13.15	6,327
2014	188,678.09	48,434	58,392	101,984	13.96	7,305
2015	255,227.60	56,297	67,872	149,071	14.81	10,066
2016	2,116,661.83	388,619	468,522	1,330,641	15.68	84,862
2017	71,434.03	10,322	12,444	48,275	16.60	2,908
2018	813,964.53	85,100	102,598	589,272	17.54	33,596
2019	1,053,644.94	66,722	80,441	815,157	18.51	44,039
2020	816,297.94	17,346	20,912	672,941	19.50	34,510
	14,701,148.98	4,824,462	5,792,892	6,703,085		512,432
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 3.49

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 397.0 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	36,098.74	36,099	36,099			
2003	1,537.40	1,537	1,537			
2004	67,993.95	67,994	67,994			
2008	272,553.68	272,554	272,554			
2009	5,530.25	5,530	5,530			
2010	2,922,195.14	2,922,195	2,922,195			
2011	2,865,969.26	2,722,671	2,593,640	272,329	0.50	272,329
2012	10,387,475.75	8,829,354	8,410,917	1,976,559	1.50	1,317,706
2013	2,737,981.57	2,053,486	1,956,168	781,814	2.50	312,726
2014	870,008.79	565,506	538,706	331,303	3.50	94,658
2015	745,622.48	410,092	390,657	354,965	4.50	78,881
2016	1,884,233.46	847,905	807,722	1,076,511	5.50	195,729
2017	427,287.17	149,551	142,464	284,823	6.50	43,819
2018	1,213,432.42	303,358	288,981	924,451	7.50	123,260
2019	5,419,595.39	812,939	774,412	4,645,183	8.50	546,492
2020	2,908,505.06	145,425	138,534	2,769,972	9.50	291,576
	32,766,020.51	20,146,196	19,348,110	13,417,911		3,277,176
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 10.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 398.0 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	47,460.42	47,460	47,460			
2001	435,063.42	424,187	435,063			
2002	43,554.19	40,288	43,554			
2003	407,012.14	356,136	407,012			
2004	361,242.55	298,025	361,243			
2005	24,157.12	18,722	24,157			
2006	21,629.86	15,682	21,630			
2007	1,236,124.66	834,384	1,236,125			
2008	47,107.01	29,442	45,443	1,664	7.50	222
2009	55,437.85	31,877	49,201	6,237	8.50	734
2010	176,192.44	92,501	142,772	33,420	9.50	3,518
2011	732,372.48	347,877	536,936	195,436	10.50	18,613
2012	818,928.84	348,045	537,195	281,734	11.50	24,499
2013	348,919.76	130,845	201,954	146,966	12.50	11,757
2014	252,824.41	82,168	126,823	126,001	13.50	9,333
2015	307,780.92	84,640	130,639	177,142	14.50	12,217
2016	270,772.66	60,924	94,034	176,739	15.50	11,403
2017	336,311.96	58,855	90,841	245,471	16.50	14,877
2018	272,564.68	34,071	52,587	219,978	17.50	12,570
2019	225,468.72	16,910	26,100	199,369	18.50	10,777
2020	115,538.41	2,888	4,458	111,081	19.50	5,696
	6,536,464.50	3,355,927	4,615,227	1,921,238		136,216

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 2.08